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Report on the activities of the Office of Internal Oversight Services

Activities of the Office of Internal Oversight Services for the period from 1 July 2010 to 30 June 2011**

Report of the Office of Internal Oversight Services

Summary

The present report is submitted in conformity with General Assembly resolutions 48/218 B (para. 5 (e)), 54/244 (paras. 4 and 5), 59/272 (paras. 1-3) and 64/263 (para. 1). It does not cover oversight activities pertaining to the Department of Peacekeeping Operations, the Department of Field Support or the peacekeeping and special political missions, as they will be presented to the Assembly in part II of the report during the resumed sixty-sixth session.

During the reporting period, 1 July 2010 to 30 June 2011, the Office of Internal Oversight Services (OIOS) issued 323 oversight reports, including 7 reports to the General Assembly and 65 closure reports. The reports included 1,702 recommendations to improve internal controls, accountability mechanisms and organizational efficiency and effectiveness. Of those recommendations, 398 were classified as critical to the Organization. The financial implications of OIOS recommendations issued during the period amount to approximately $19.7 million.

The recommendations were aimed at cost savings, recovery of overpayments, efficiency gains and other improvements. The financial implications of similar recommendations that were satisfactorily implemented during the period totalled approximately $2.6 million. The addendum to the present report (A/66/286 (Part I)/Add.1) provides a detailed analysis of the status of implementation of the recommendations and a breakdown of recommendations with financial implications. Pursuant to paragraph 1 (c) of resolution 59/272, Member States have access to OIOS reports upon request. The full titles of all OIOS reports are available online (www.un.org/Depts/oios/pages/rep_and_pub.html).

* A/66/150.

** Excluding oversight of peacekeeping activities, which will be reported on in document A/66/286 (Part II).

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Contents

		Page
	Preface	3
I.	Introduction	5
II.	Internal initiatives	5
	A. Overall efforts to strengthen the functions of the Office of Internal Oversight Services	5
	B. Cooperation and coordination	7
	C. Impediments to the work of the Office of Internal Oversight Services	8
III.	Plans to strengthen the effectiveness and transparency of internal audit results	9
	A. Change in audit reporting	9
	B. More efficient monitoring of recommendations	10
	C. Financial implications of oversight results	10
	D. Key oversight terms	11
	E. Consolidated annual report of the Office	11
IV.	Oversight results	11
	A. Internal Audit Division	11
	B. Inspection and Evaluation Division	15
	C. Investigations Division	16
V.	Mandated reporting requirements	18
	A. Capital master plan	18
	B. United Nations Compensation Commission	18
	C. Construction of additional office facilities at the Economic Commission for Africa in Addis Ababa and the United Nations Office at Nairobi	19
Annex		
	Overview of mandated reporting requirements	20

Preface

I am pleased to present the annual report on the non-peacekeeping activities of the Office of Internal Oversight Services (OIOS) for the year ending 30 June 2011. The report outlines the ongoing activities and results of work completed during the period, and plans that are under way to increase the transparency and effectiveness of internal oversight activities for operations for which OIOS is responsible.

Early in my tenure as Under-Secretary-General, I had identified together with my management team a number of issues and challenges — 39 in all — that OIOS needs to address in order to meet the current and future needs of the United Nations. In February, we gathered for in-depth discussions on how to address these issues, which can be broadly outlined in the following eight categories:

1. *Planning and priority-setting*. OIOS needs a clear, shared vision consistent with the expectations of its stakeholders and to monitor its environment for signals that changes in priorities and direction may be warranted.

2. *Capacity to deliver*. OIOS needs to resolve its longstanding vacancy issues by developing short-term and long-term strategies to attract and develop a diverse workforce with the necessary skills to meet the current and future needs of the Organization. It also needs to support its staff with appropriate guidance, structure and management to facilitate a productive work environment.

3. *Delivering high-impact results*. OIOS must ensure consistent high quality in its own processes, focusing on high-risk organizational exposures and leveraging technology solutions to support compelling results that influence change for the better.

4. *Structural considerations*. OIOS needs to consider opportunities to expand or pool certain resources across functions or in geographic locations to reduce duplicative activities, create depth and back-up capacity, and collaborate between its own divisions to strengthen oversight learning opportunities.

5. *Adequacy of resources*. OIOS needs to rationalize a resource base that is adequate, reliable and sufficiently flexible to ensure it supports the independence required to respond to significant inherent, residual and emerging risks as appropriate to deliver its mandate.

6. *Role of the Office of the Under-Secretary-General for Internal Oversight Services*. OIOS needs to re-establish its own internal accountability framework to ensure its activities are led, managed and monitored by a strengthened Office in an exemplary manner consistent with the expectations of its stakeholders.

7. *Communications*. OIOS needs to improve information-sharing internally, collaborate more effectively within the United Nations communities and expand its influence and effectiveness through cooperation with and outreach to external organizations, the media and the public.

8. *Readiness to respond to external pressures*. OIOS needs to anticipate and be prepared to respond effectively and promptly to questions and challenges from stakeholders and oversight bodies.

I am pleased to report that, as the present report is submitted, important progress has been made on issues 2, 3 and 7, in particular in resolving the

longstanding issue of high vacancies in OIOS. I have implemented measures to reduce temporary recruitment in favour of prioritizing regular recruitment to vacant positions wherever possible. At the end of July 2011, the vacancy rate in OIOS officially stood at 19 per cent overall; however, 19 additional recruitment decisions were awaiting either confirmation of references and credentials of candidates or reporting of cleared candidates, potentially reducing the actual rate to 13 per cent.

Moreover, OIOS plans to make its internal audit reports available to the public through its website beginning in January 2012, thus increasing transparency and availability to Member States and the public. In addition, OIOS will ensure high-impact results by assigning ratings to overall opinions in internal audit reports with regard to the adequacy and effectiveness of governance, risk management and internal control processes. The indicated importance or criticality of identified deficiencies will clearly signal the frequency of subsequent follow-up of related OIOS recommendations addressing deficiencies.

To further move efforts along on all eight priorities, internal working groups have been established, which may be supplemented by a temporary change management team under the general direction of my office.

In addition, on 8 August 2011, we welcomed to OIOS our two new, long-awaited divisional Directors, the Director of the Inspection and Evaluation Division and the Director of the Investigations Division. We look forward to the new directions their extensive experience and strong leadership will bring.

I would like acknowledge the professional dedication of OIOS staff in achieving the results outlined in the present annual report. I am grateful for their commitment to the Organization and openness to innovation.

Finally, I wish to thank the Secretary-General, United Nations senior management, the members of the Independent Audit Advisory Committee and representatives of Member States for their support, encouragement and constructive feedback on OIOS activities over the past year, which have all been most helpful.

Carman L. **Lapointe**
Under-Secretary-General for Internal Oversight Services

I. Introduction

1. The Office of Internal Oversight Services (OIOS) was established by the General Assembly pursuant to its resolution 48/218 B to enhance oversight in the Organization. The Office is operationally independent, as stipulated by the Assembly, and assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of resources and staff of the Organization through internal audit, monitoring, inspection, evaluation and investigation.

2. The present report, which provides an overview of OIOS activities during the period from 1 July 2010 to 30 June 2011, comprises three main sections, covering: (a) initiatives aimed at improving OIOS operations and quality of work; (b) oversight results; (c) OIOS plans to strengthen the effectiveness and transparency of internal audit results; and (d) mandated reporting on oversight activities concerning the capital master plan, the United Nations Compensation Commission and the construction of additional facilities at the United Nations Office at Nairobi and the Economic Commission for Africa (ECA). An addendum to the present report (A/66/286 (Part I)/Add.1) provides a detailed analysis of the status of implementation of OIOS recommendations, a breakdown of recommendations with financial implications and a list of reports issued by OIOS during the reporting period.

3. The report does not cover oversight results pertaining to the Department of Peacekeeping Operations, the Department of Field Support or the peacekeeping and special political missions, which will be presented to the General Assembly in part II of the report during the resumed part of the sixty-sixth session.

II. Internal initiatives

A. Overall efforts to strengthen the functions of the Office of Internal Oversight Services

4. OIOS aims to carry out its work with the highest standards of professionalism and efficiency. The present section highlights some of the key initiatives undertaken during the reporting period to realize this goal.

1. Aligning work priorities with organizational risks

5. Following the recommendations of the Independent Audit Advisory Committee and the related request of the General Assembly in its resolution 64/243 (para. 128), and in accordance with the relevant Institute of Internal Auditors practice advisory, OIOS Internal Audit Division has refined its risk assessment framework and planning methodology during the reporting period by taking into account residual risks. The updated risk assessments, which now consider existing key controls in addition to inherent risks, resulted in the identification of the top major risks that may hinder the achievement of objectives. The risk assessments will serve to prioritize audit assignments for the biennium 2012-2013. OIOS is also working on the harmonization of its audit risk categories with the United Nations enterprise risk management framework currently being implemented by the Secretariat. During the reporting period, the OIOS Internal Audit Division facilitated six new risk assessments of the management of general trust funds, the United Nations Disengagement Observer Force, the United Nations Support Office for the African

Union Mission in Somalia, ECA, the United Nations Joint Staff Pension Fund and the Executive Office of the Secretary-General.

6. The risk assessment methodology supporting OIOS inspection and evaluation work was also refined. New sources such as the performance measures in senior managers' compacts were integrated into the indicators that are used to rank Secretariat departments according to their risk exposure. These indicators are grouped into five risk dimensions: financial, human resources, governance, operational (results) and operational (exposure). For peacekeeping mission risk assessments, the following risk dimensions were introduced: intensity of the conflict, OIOS inspection and evaluation in previous coverage of the mission, complexity of the mission's mandate and mission size.

2. Innovation in oversight processes and methodologies

7. In order to strengthen its audit capacity and coverage, OIOS developed a toolkit for auditing programme performance management, which allows for providing assurance that United Nations entities have integrated performance management into their internal control mechanisms. This new framework was piloted with three United Nations entities: the Office of the United Nations High Commissioner for Human Rights, the Office for the Coordination of Humanitarian Affairs and the Civil Affairs Section of the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo.

3. Strengthening of internal work processes and systems

8. In a continuous effort to improve processes and procedures, the OIOS Internal Audit Division customized its electronic documentation and management software (AutoAudit) to align it with improvements in audit methodology and management processes.

9. The OIOS Inspection and Evaluation Division undertook a series of initiatives aimed at strengthening internal work processes and systems. These included the creation of an internal working group on the clarification of staff roles and responsibilities at all stages of the evaluation process, including managerial and administrative responsibilities. Another working group developed a "team compact" to facilitate discussion among team members on roles, working styles and expectations at the start of a project, and include a 360-degree feedback component. In May 2011, the Division also introduced a pilot project to centralize its administrative functions, which resulted in the creation of a new administrative support section to promote consistency and high quality in administrative support for all projects and tasks in the Division.

4. Cultivating a professional workforce

10. In response to increasing sophistication of management systems and to better meet the demands of the new justice system, the OIOS Investigations Division has significantly enhanced its forensic and analytical capacity. The establishment of a Digital Forensic Unit with staff resources in New York, Vienna and Nairobi provides OIOS with cutting-edge ability to acquire information from digital sources, including computers, telecommunications equipment and a range of other devices that record information digitally. To complement the work of the Digital Forensic Unit, additional analytical capacity is under development, which will rely on

software tools comparing large quantities of data and correlating results across various investigations. These functions will provide critical investigation support and increase the effectiveness of investigators' work.

11. The Investigations Division launched its training course on "Investigating procurement fraud" on 23 and 24 May 2011, hosted by the World Bank in Washington, D.C. The course is designed for investigators with limited knowledge of public sector procurement and presents the procurement process in an operational context with real case studies. The course was attended by investigators from international organizations such as the African Development Bank, the World Bank, the United Nations Development Programme (UNDP), the Office of the United Nations High Commissioner for Refugees, the World Food Programme and the European Central Bank. An expanded version of this course is planned to be delivered to United Nations staff by the end of 2011.

12. OIOS is continuously assessing the knowledge, skills and abilities of its staff against operational needs and standards. Initiatives during the reporting period included in-house seminars organized by the Inspection and Evaluation Division on a broad range of topics, including evaluation of the European Commission; the evaluation functions in UNDP, the United Nations Children's Fund (UNICEF), the Department of Public Information, the Office for the Coordination of Humanitarian Affairs and the Department of Peacekeeping Operations; humanitarian evaluation; and performance auditing; and workshops on qualitative data analysis, statistical software and graphical presentations. Staff also participated in a workshop on gender sensitivity.

B. Cooperation and coordination

13. OIOS coordinates regularly with other United Nations oversight entities, including the Board of Auditors and the Joint Inspection Unit, to ensure that potential gaps, duplication and overlap in the conduct of oversight work are minimized. Aside from sharing workplans, the Office holds meetings every two months with the Board of Auditors to discuss issues of mutual interest. On an ad hoc basis and when issues of particular concern arise, the Office also meets with the Joint Inspection Unit. Furthermore, the senior representatives of these entities take part in an annual tripartite meeting to discuss oversight coordination, among other things.

14. The Office recognizes the value and importance of fostering relationships with its functional peers. During the reporting period, OIOS professionals actively participated in their respective professional networks as described below:

(a) The Internal Audit Division contributes actively to the work and meetings of the Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions;

(b) The Inspection and Evaluation Division continues to play an active role in the United Nations Evaluation Group, and co-chaired its Evaluation Practice Exchange Seminar with UNICEF in March 2011 in Paris. The Seminar covered a broad range of key areas such as the evaluation of the evaluation function, joint evaluations, use of evaluation, impact evaluations and evaluation capacity development. The Division also participated in the Evaluation Group Task Force on Human Rights and Gender Equality and the preparation and promotion of

handbooks on how to incorporate these perspectives in evaluation work throughout the United Nations system. The handbooks will be piloted in two OIOS programme evaluations during the year;

(c) The Investigations Division hosted a Conference on Combating Corruption through International Investigations in New York on 8 and 9 December 2010. The Conference brought together multilateral and national organizations responsible for investigating fraud and corruption internationally, promoting cooperation and coordination of efforts in international investigations and sharing of investigation methodologies and experience, in particular in the following areas in humanitarian, development and post-conflict operations: commercial transactions; movement of people; and crimes affecting children;

(d) In addition, the Investigations Division actively participated in the twelfth Conference of International Investigators hosted by the World Bank in Washington, D.C., from 25 to 27 May 2011. The Division chaired a session on surveying policy developments and recent innovations, which covered topics such as investigation intake, procedural trends, performance measures and harmonization. The Division also led several workshops, including on the newest developments in computer forensics and other information technology investigative tools; management of witnesses and subjects: their rights and obligations; and investigating harassment, abuse and retaliation.

15. The Investigations Division continues to collaborate with and provide expert support to various counterparts within the Organization as follows:

(a) The function of the Investigations Division performs a critical role in the administration of justice. To conduct its mandated investigation function efficiently, and thereby present a proper foundation for fair disciplinary process, the Division cooperates and coordinates closely with the Department of Management and the Office of Administration of Justice;

(b) The Division also works closely with the United Nations Dispute Tribunal during disciplinary hearings to provide evidence and testimony. In addition, the Investigations Division regularly meets with relevant counterparts to facilitate effective assessment of new jurisprudence and its impact on the Division's operations, as well as to ensure appropriate information sharing for effective development of standards in the internal justice system.

16. In July 2010, the Investigations Division signed a memorandum of understanding with the International Criminal Court to provide assistance, on a reimbursable loan basis, by providing a senior investigator for a period of one year to assist in establishing an investigative unit (the Independent Oversight Mechanism). The purpose of this unit is to ensure effective oversight of the Court through the conduct of administrative investigations into reports of misconduct by elected officials, staff members, contractors and consultants.

C. Impediments to the work of the Office of Internal Oversight Services

17. During the reporting period, there was no inappropriate limitation of scope that impeded the work or independence of OIOS.

III. Plans to strengthen the effectiveness and transparency of internal audit results

18. OIOS would like to bring to the attention of the General Assembly the planned changes with regard to monitoring of recommendations and reporting of oversight results.

A. Change in audit reporting

19. OIOS plans to routinely make its internal audit reports available to the public through its website beginning in January 2012. In preparation for this change, OIOS is introducing processes to consistently support and assign ratings to overall opinions in internal audit reports with regard to the adequacy and effectiveness of governance, risk management and internal control processes examined. This will effectively communicate the level of assurance being provided based on the audit work conducted, including the significance of deficiencies identified. In addition, the indicated importance or criticality of identified deficiencies will clearly signal the visibility and frequency of subsequent follow-up activities related to recommendations to address deficiencies. The ratings will be as follows:

(a) "Satisfactory" ratings will apply to overall audit results concluding that, in the opinion of OIOS, governance, risk management, and internal control processes are adequately designed and operating effectively to provide reasonable assurance to management and stakeholders regarding the achievement of control or business objectives under review. Opportunities for improvement may nevertheless exist in this rating category, and if so, will be communicated separately to management for implementation at its discretion. Follow-up will occur, as appropriate, only during relevant, subsequent oversight activities;

(b) "Partially satisfactory" ratings will apply to audit results concluding that important deficiencies exist in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review. Deficiencies giving rise to this rating will be outlined in the final audit report, along with important recommendations and agreed management action plans, target dates and accountabilities for their resolution. Implementation status follow-up for these important recommendations will be conducted and reported annually. Opportunities for improvement may also be identified;

(c) "Unsatisfactory" ratings will apply to audit results that conclude that one or more significant and/or pervasive deficiency exists in governance, risk management or internal control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review. Deficiencies giving rise to this rating will be included in the final audit report, along with critical recommendations and agreed management action plans, target dates and accountabilities for their resolution. Important recommendations and/or opportunities for improvement may also be identified. Implementation status follow-up of these critical recommendations will be carried out and reported quarterly for all action plans that remain unimplemented by their original target dates, and are therefore considered past due. Quarterly reports to the Secretary-General will include details of identified deficiencies, related action plans, individuals accountable, current progress towards implementation and revised target dates.

20. Critical or important recommendations that are not accepted by clients will be escalated to ensure that senior management, including the Secretary-General, as appropriate, understands and accepts the rationale for remaining risks.

B. More efficient monitoring of recommendations

21. The status of all open recommendations has in the past been updated twice a year, regardless of criticality consideration, in preparation for the OIOS annual and semi-annual reports. As a result, the high volume of recommendations being followed up by OIOS is seen to divert management's attention away from the more critical actions, rather than focusing attention on areas requiring the most urgent attention. The follow-up process itself requires significant administrative effort for OIOS and its clients who are asked to respond regularly to status update requests.

22. In light of the above, OIOS is undertaking a thorough review of all open recommendations, the objective of which is to adjust the volume and frequency of follow-up in order to effectively focus attention on areas of greatest importance. The results described below are expected.

1. Reduction of the number of open recommendations

23. All open recommendations will be reclassified into three categories: critical recommendations, important recommendations, and opportunities for improvement. Only the first two categories (recommendations) will be subject to regular monitoring, follow-up and reporting, while the third category will be followed up as appropriate, as follows:

(a) Critical recommendations will be followed up more frequently, on a quarterly basis, rather than semi-annually;

(b) Important recommendations will be followed up less frequently, on an annual basis, rather than semi-annually;

(c) Opportunities for improvement will be followed up, as appropriate, during subsequent, relevant oversight activities to consider whether they may have escalated in importance.

24. By rationalizing the number of recommendations subject to regular follow-up, OIOS expects to more effectively facilitate focusing management's attention and scarce resources towards implementation of recommendations deemed more significant.

2. Establishment of target dates and accountability for all recommendations

25. All recommendations that remain open following the comprehensive review will require action plans, indicating a realistic target date and the title of the manager to be held accountable for implementation, to be determined in consultation with management.

C. Financial implications of oversight results

26. OIOS has simplified the categorization of financial implications arising from oversight results, as follows:

(a) "Unnecessary or excess expenditures, or losses" caused by mismanagement, fraud, waste, theft, etc.;

(b) "Opportunities for future cost avoidance" due to process improvements identified by OIOS.

D. Key oversight terms

27. OIOS is cognizant of General Assembly resolution 64/263, which mandated OIOS to comprehensively define and compile key oversight terms in consultation with relevant department and offices, including the Department of Management and the Office of Legal Affairs of the Secretariat. OIOS is of the opinion that the oversight terms (including those on financial implications) introduced within the context of changes outlined above are the most critical, and will continue with consultations to identify other oversight terms for inclusion.

E. Consolidated annual report of the Office

28. OIOS plans to report annually on both peacekeeping and non-peacekeeping operations (part I and part II) on a calendar year basis, to streamline the monitoring of recommendations and to synchronize timing with reporting for senior managers' compacts.

IV. Oversight results

29. The present section presents selected oversight results from the period under review.

A. Internal Audit Division

30. Audit results are classified within seven risk categories: strategy, governance, compliance, finance, operations, human resources and information.

1. Classification of audit results

31. Audit risk categories encompass adverse impacts on the mandate, operations or reputation of the Organization arising from the presence of:

(a) Strategy risk, including inadequate strategic planning; adverse or improperly implemented decisions; lack of responsiveness to changes in the external environment; and exposure to economic or other considerations;

(b) Governance risk, including failure to establish appropriate processes and structures for informing, directing, managing and monitoring the activities of the Organization; insufficiencies in senior management leadership; and the absence of an ethical culture;

(c) Compliance risk, arising from violations of or the failure or inability to comply with laws, rules, regulations, prescribed practices, policies, procedures or ethical standards;

(d) Financial risk, arising from insufficient funding; inappropriate use of funds; inadequate management of financial performance; or unreliable financial reporting or disclosure;

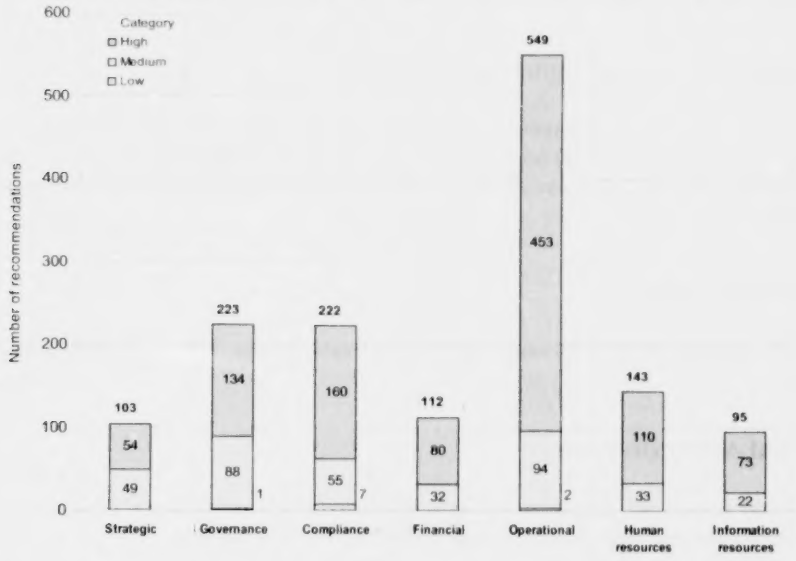
(e) Operational risk, arising from inadequate, inefficient or failed internal processes or failure to conduct operations economically, efficiently or effectively;

(f) Human resources risk, arising from the failure to develop and implement appropriate human resources policies, procedures and practices;

(g) Information risk, arising from the failure to establish and maintain appropriate information and communications technology systems and infrastructure.

Figure I

Audit recommendations on non-peacekeeping activities by risk category, July 2010-June 2011



2. Audit results by risk category

Strategy risk

32. *Audit of UNEP project delivery arrangements via partnerships (AA2010/220/03).* Internal controls mitigating the risks of inappropriate partnerships were deficient. While the United Nations Environment Programme (UNEP) works with a wide range of implementing partners, their identification and selection does not rely on an organization-wide strategic approach and documented due diligence process, as required by the Guidelines on Cooperation between the United Nations and the Business Sector issued in November 2009. The identification and selection of partners was left to the discretion of divisions and programme officers, which may result in the selection of inappropriate partners and affect project implementation. UNEP accepted OIOS recommendations to implement adequate internal controls to remedy the situation.

Governance risk

33. *Audit of procurement activities at the United Nations Office at Nairobi (AA2009/211/02).* The requirement for additional review by the Headquarters Committee on Contracts for high-value procurements was waived through the delegation of authority to the Director of Administrative Services at the United Nations Office at Nairobi. The Local Committee on Contracts in Nairobi was the only authority reviewing all procurement cases, regardless of the amount involved. High value procurements are inherently high risk and should therefore be subject to additional review by Headquarters. The Department of Management agreed to establish a control mechanism for high value cases reviewed by the Local Committee on Contracts, with the threshold to be set at $5,000,000. The Office also needs to clarify whether it has authority to conduct procurement activities on behalf of UNEP and the United Nations Human Settlements Programme (UN-Habitat).

34. *Audit of the services provided by the International Computing Centre to the United Nations Secretariat the United Nations Joint Staff Pension Fund and the Office of the United Nations High Commissioner for Refugees (AT2009/800/03).* The Office of Information and Communications Technology acquired services from the International Computing Centre without clear selection criteria or consideration of alternative methods. There is therefore no assurance that the Centre provided the best value-for-money option. The Office of Information and Communications Technology did not accept the recommendation by OIOS to develop criteria and decision-making processes for engaging the services of the Centre, but nonetheless, in collaboration with the Department of Field Support, developed a detailed statement of work and services outsourced to the Centre, as a basis for the Procurement Division to conduct a benchmarking exercise.

Compliance risk

35. *Audit of the management of leased cells and services for the International Tribunal for the Former Yugoslavia Detention Unit (AA2010/270/01).* While no agreement has been finalized with the Government of the Netherlands for provision to the International Tribunal for the Former Yugoslavia of detention facilities and services, the Tribunal paid $9,090,249 for the period October 2008 to December 2009 period, based on an interim agreement signed in 2010, effectively bypassing review by the Local and Headquarters Committees on Contracts. In March 2011, the Local Committee on Contracts recommended that the relevant draft agreements be reviewed by the Headquarters Committee on Contracts on an ex post facto basis.

36. *Audit of the UN-Habitat Somalia Programme (AA2010/250/02).* UN-Habitat was not fully compliant with the area-specific minimum operating security standards for the security phase at the time of the audit, which exposed the UN-Habitat Somalia Programme Office in Hargeisa, Somalia, to security risks. Access control measures and arrangements for emergency food, shelter and official vehicles were not in place. UN-Habitat agreed to ensure compliance with the minimum operating security standards at all office locations and recruited a full-time Security and Safety Officer at its headquarters.

Financial risk

37. *Audit of governance and funding arrangements in the United Nations Office on Drugs and Crime (AE2010/360/01).* The United Nations Office on Drugs and Crime did not have an overarching strategy to mitigate the risks of excessive reliance on extrabudgetary resources, which currently account for approximately 90 per cent of

the total income of the Office. General Assembly resolution 59/250 states that supplementary non-core contributions are not a substitute for core resources. With almost 90 per cent of donor voluntary contributions earmarked for specific projects, the imbalance between core and earmarked funding leaves little operating flexibility for the Office to respond to complex programmatic and managerial challenges, and may create additional financial liabilities that the level of core funding cannot support. While the Office agreed to develop, by the end of 2011, a multi-year resource mobilization strategy to ensure an appropriate balance between core and extrabudgetary resources, attempts to reach consensus among donors on a sustainable funding model had thus far been unsuccessful.

Information risk

38. *Audit of the "Inspira" talent management project at the United Nations Secretariat (AT2010/512/01).* The Office of Human Resources Management did not follow the practice of planning, performing and documenting tests of the new application prior to releasing it for official use, and did not make the necessary arrangements to ensure that Inspira meets all the required functionalities. As a result, there was no assurance about the effectiveness of the functionalities deployed. The Office agreed to plan, document and test the stability of future versions of the application prior to deployment, including a standard methodology to address shortfalls. The Office also confirmed that a much clearer and more accountable business-led project management structure has been set up; a steering committee including the Assistant Secretary-General for Human Resources Management and the Chief Information Technology Officer provides strategic direction. In addition, there will be a greater focus on user testing to ensure that functionalities meet the required specifications. The documentation on user testing, defects log and change requests has also been strengthened.

39. *Audit of information and communications technology governance and security management in the International Criminal Tribunal for Rwanda (AT2010/260/01).* The detention facility of the International Criminal Tribunal for Rwanda faced serious shortfalls of secure and operational information and communication technologies. Regular transmission interruptions affect Internet access, telephone and fax communication, sometimes for weeks, limiting the ability of detainees to communicate with their lawyers, which could affect their rights. Furthermore, there was no proper system for archiving and back-up of sensitive information, or for recovering operations and maintaining integrity of confidential data following natural disasters or malicious acts. The Tribunal initiated a review of the existing disaster recovery and business continuity plan, and the holding of regularly scheduled tests. The Tribunal confirmed that a secure off-site location had been identified for regular data back-up and storage of physical back-up data tapes. The technical issues related to Internet, telephone and fax communications have also been resolved.

40. *Audit of the implementation of the Charles River trade order management system in the United Nations Joint Staff Pension Fund (AS2010/801/04).* The implementation of the system was not supported by adequate arrangements and testing of the restoration process for ensuring continuity of operations and recovery of critical data following natural disasters or malicious acts. The Investment Management Division indicated that it had initiated a business continuity and disaster recovery programme, which was an ongoing project; full implementation is expected by the third quarter of 2011.

B. Inspection and Evaluation Division

41. *Programme evaluation of the Department of Economic and Social Affairs (E/AC.51/2011/2).* The Department of Economic and Social Affairs has many strengths across a wide range of subject matters. It has effectively supported intergovernmental decision-making and the global statistical system and has made valuable contributions to supporting progress towards achievement of the Millennium Development Goals. Nevertheless, the Department's mandates, stemming from intergovernmental decisions, are broad and ambitious and the Department has not developed a strategic focus that clearly defines its role in the development arena. For example, the Department's role and strategy in supporting regional and national capacity development are still being defined. The draft capacity development strategy does not clearly articulate the Department's role with regard to other development-related United Nations funds, programmes and agencies, and the integration of capacity development with other core functions is not well understood by staff, management and stakeholders. While the Department has taken steps to bring more strategic focus to its programme delivery, including through the establishment of a Strategic Planning Unit, its strategy should include more explicit identification of departmental priorities and critical activities where an established authority exists, particularly in its servicing of intergovernmental processes and its convening of a diverse range of expert panels, conferences and organizations. The Department established a Capacity Development Office in 2009 and has a Department-wide Capacity Development Steering Committee, and should now consider further clarifying its specific role with regard to capacity development work, taking into consideration the need to foster strong cooperation with field-based United Nations entities.

42. The Department has been successful in supporting and promoting coordination and policy coherence at the intergovernmental level, as also acknowledged by Member States. However, while the Department has been able to promote the alignment of policies, sharing of information and enhanced coordination of programme planning between United Nations entities through the Executive Committee on Economic and Social Affairs, it is not yet fully effective in promoting collaboration, coherence and coordination within the United Nations system. Document ST/SGB/1997/9, which was being revised at the time of the evaluation, stipulates that the Department of Economic and Social Affairs should assist the Secretary-General in enhancing policy coherence and coordination both within and among organizations of the United Nations system, but the Department's mandate lacks clarity and a strategic approach to fulfil this function. Furthermore, the Assistant Secretary-General for Policy Coordination and Inter-Agency Affairs is responsible for providing support to intergovernmental bodies on system-wide issues of coordination, policy development and cooperation, but cannot fully focus on coordination activities related specifically to the Department. In order to build upon existing efforts to strengthen partnerships, OIOS recommended that the Department improve coordination by further developing and clarifying its strategy for coordination in the economic and social arenas in consultation with its partners, in particular regional commissions and field-based United Nations entities; improving workplan alignment and mutual complementarities with other United Nations entities; and clarifying partnership roles and responsibilities.

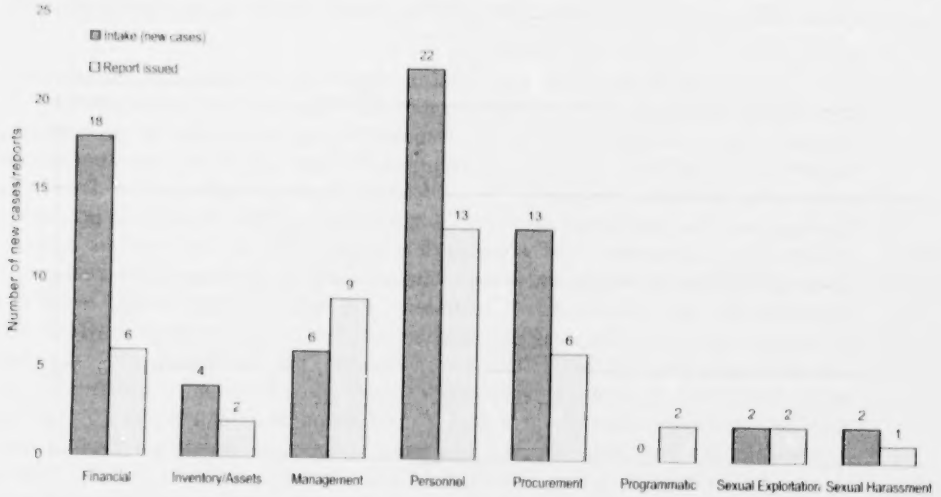
43. *Thematic evaluation of gender mainstreaming in the United Nations Secretariat (A/65/266).* Gender mainstreaming is an organizational strategic priority, and this evaluation was the first such review since the inception of those mandates in 1995 (General Assembly resolution 50/203). However, the focus has been placed on establishing processes rather than the achievement of results. The Secretariat, as a whole, has followed gender mainstreaming mandates inconsistently, due to lack of knowledge of the meaning, purpose and practical implications of gender mainstreaming, as well as weaknesses in leadership and accountability. OIOS recommended that Secretariat programmes take concrete actions to reinforce the commitment to gender mainstreaming and focus on results. OIOS also encouraged the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) to take the conclusions of the evaluation into account when developing its mandate and considering its resources and structure.

C. Investigations Division

44. Investigation matters are categorized under the following categories: financial, inventory/assets, management, personnel, procurement, programmatic,[1] sexual exploitation and sexual harassment.

Figure II

Investigation intake and reports for non-peacekeeping activities by investigation category, July 2010-June 2011



Note: Investigation intake refers to all new cases intended for investigation. Investigation reports also include closure reports, issued when OIOS investigations do not substantiate reported matters. The full list of OIOS reports is provided in the addendum of the present report.

[1] The investigation category "programmatic" refers to complaints or suggestions for improvement related to a United Nations programme. The investigation report will usually not concern wrongdoing by a staff member, but rather a risk related to the functioning of a programme. This category is also used to categorize proactive investigations.

45. *(ID Case 0044/09).*[2] Six staff members fraudulently altered payment records and obtained United Nations certification to obtain loans from financial institutions. One of those staff members, serving as a Security Officer in the Security and Safety Service, also misrepresented his status to United Nations to secure employment. Misrepresentations related to previous duties military service, affecting the staff member's fitness to serve. All matters are pending the outcome of the internal disciplinary process.

46. *(ID Case 0094/10).* A staff member misrepresented his official status and position to obtain privileges from a host country. The staff member separated from the Organization at the conclusion of the investigation.

47. *(ID Case 0121/10).* A staff member was involved with procurement irregularities and favouritism related to the procurement of services from a vendor. The matter is pending the outcome of the internal disciplinary process.

48. *(ID case 0175/10).* Two staff members serving as Security Officers apprehended two apparently drunk unarmed trespassers. One Security Officer pointed his gun at them, and physically assaulted one of the trespassers in the presence of his supervisor. The implicated staff members later attempted to cover up the incident. The matter is pending the outcome of the internal disciplinary process.

49. *(ID case 0188/10).* A United Nations vendor falsely represented products sold to the United Nations. The vendor claimed its devices could detect contraband and explosives but this was widely discredited by law enforcement and other agencies also investigating the same company. The matter is pending the outcome of the vendor sanction process.

50. *(ID Case 0247/10).* A staff member embezzled funds on 13 separate instances by failing to deposit unused advances that were returned to him by programme managers. He also raised and posted a Journal Voucher illegally in an effort to conceal his action and forged the signature of a designated approving officer. The matter is pending the outcome of the internal disciplinary process.

51. *(ID Case 0344/10).* While on assignment, employees of a United Nations contractor sexually assaulted a minor girl. The matter is pending the outcome of the vendor sanction process.

52. *(ID Cases 390/10, 496/09).* Two staff members in the Department of Safety and Security at United Nations Headquarters in New York sought, and illegally obtained, a New York handgun licence without completing the mandatory training prescribed by New York State Law. They facilitated issuance of the licence by submitting a false certificate of course completion. The matter was investigated in close cooperation with the New York Police Department, and is pending the outcome of the internal disciplinary process.

53. *(ID Cases 0456/10).* A high-level senior official of a United Nations institution was responsible for gross mismanagement, including irregularities in financial matters, procurement and recruitment. Due to a lack of managerial oversight and disregard for the normative framework of the United Nations, serious shortcomings

[2] The investigation case involved six staff members in total. Three reports pertain to UN-Habitat (ID cases 0029/09, 0044/09 and 0194/09), one to the United Nations Office at Nairobi (ID case 0458/08), and two to UNEP (ID cases 0036/09 and 0037/09). Except for ID case 0044/09, all reports were issued during the previous reporting period.

existed in procurement, finance and human resources, which increased the risk for misconduct. The staff member resigned during the course of the investigations, although the report was issued together with OIOS recommended corrective measures, for management's future reference.

V. Mandated reporting requirements

A. Capital master plan

54. In accordance with General Assembly resolution 62/87, OIOS is responsible for reporting on the activities of the Capital Master Plan Audit Section. OIOS has two auditors dedicated to auditing the capital master plan operations. The approach for 2010-2011 was risk-based, which conforms to the audit approach adopted by the Internal Audit Division.

55. During the reporting period, extensive audit work was carried out with continued focus on procurement and contract management processes, including change orders adopted by the Office of the Capital Master Plan and the project team, as well as project budgeting, financial reporting and payments.

56. OIOS audit coverage of the capital master plan also included safety and security issues, resulting in two audit reports: *Security provisions applied to staff, site and assets during the execution of the capital master plan (AC2009/514/05); and Safety provisions for United Nations staff and contractors, including asbestos removal, applied during the execution of the capital master plan (AC2010/514/01).* Both audit reviews concluded controls in place were adequate.

B. United Nations Compensation Commission

57. In accordance with General Assembly resolutions 59/270 and 59/271, OIOS presents its oversight activities relating to the United Nations Compensation Commission.

58. During the biennium 2010-2011, the Compensation Commission made available an amount of $100,000 for internal audit resources, which OIOS utilized to undertake the audits of claims payments for the periods from January 2009 to May 2010 (AE2010/820/01) and from June 2010 to April 2011 (AE2011/820/01, forthcoming). In addition to providing a status update to the General Assembly on the claims process, OIOS audits also focused on the adequacy and effectiveness of internal controls over the receipt of revenues into the Compensation Fund.

59. UNCC continues to disburse award payments and monitor environmental projects undertaken by claimant Governments with funds awarded for environmental damages. The Commission has paid $32 billion up to 30 April 2011 out of the total $52 billion awarded. Processing of these claims was completed in June 2005. This leaves a balance of unpaid awards of $20 billion, comprising nine large awards payable to Kuwait. The Compensation Fund receives 5 per cent of Iraq oil export revenue, in accordance with Security Council resolution 1483 (2003) and reaffirmed in a number of subsequent resolutions, most recently resolution 1956 (2010).

60. *Audit of United Nations Compensation Commission claims payment for the period from January 2009 to May 2010 (AE2010/820/01).* The Compensation Commission had adequate control mechanisms to ensure that award and payment records and reports were accurate, properly documented and compliant with decisions of the Governing Council of the Commission and the Financial Regulations and Rules of the United Nations. However, based on the external auditor's report of the Development Fund for Iraq for the year ended 31 December 2008 (and as reflected in a note in the 2008-2009 Compensation Commission Financial Statements), there was a cumulative revenue shortfall of $212 million to the Compensation Fund as at 31 December 2008 due to cash and barter transactions for which the full 5 per cent of oil proceeds were not being received into the Compensation Fund. While barter transactions stopped as of 31 December 2007, the shortfall (due to cash sales) had increased by 31 December 2009 to $224 million, as reported by the secretariat of the Compensation Commission to the Governing Council. OIOS recommended that the issue of revenue shortfall due to continued cash export sales be formally brought to the attention of the Committee of Financial Experts of Iraq. Action was taken as the issue had been brought to the attention of the International Advisory and Monitoring Board and the Committee of Financial Experts by the United Nations Controller. Furthermore, the external auditors of the Development Fund for Iraq have confirmed that no further cash export sales took place in 2010. Also, the Governing Council has continuously, most recently in its April 2011 session, requested the secretariat of the Compensation Commission to monitor the deposits to the Compensation Fund and to keep the Governing Council advised of any further developments on the issue of the shortfall. OIOS has therefore closed the recommendation.

C. Construction of additional office facilities at the Economic Commission for Africa in Addis Ababa and the United Nations Office at Nairobi

61. In accordance with General Assembly resolution 63/263, OIOS is responsible for reporting on the activities relating to the construction of additional office facilities at ECA in Addis Ababa and the United Nations Office at Nairobi.

62. The construction of the additional office facilities at the United Nations Office at Nairobi was almost complete in December 2010. OIOS undertook the review of project organization and management structure, procurement, contract management, financial management and stakeholder relationships. The related audit report, Audit of construction of additional office facilities at the United Nations Office at Nairobi (to be issued as AC2010/211/01), is currently at the drafting stage.

63. Construction is progressing at ECA in Addis Ababa. A detailed audit of construction of new office facilities at ECA started in 20 June 2011 and the draft report is planned to be issued around the end of August 2011.

Annex

Overview of mandated reporting requirements

The categories of information to be included in the annual reports of OIOS are set out in the following documents:

(a) Secretary-General's bulletin ST/SGB/273, para. 28:

(i) A description of significant problems, abuses and deficiencies and related OIOS recommendations;

(ii) Recommendations not approved by the Secretary-General;

(iii) Recommendations in previous reports on which corrective action has not been completed (see A/66/286 (Part I)/Add.1, where applicable);

(iv) Decision from a previous period revised by management;

(v) Recommendations on which agreement could not be reached with management or with regard to which requested information or assistance was refused (see A/66/286 (Part I)/Add.1, where applicable);

(vi) The value of cost savings recommended and amounts recovered (see A/66/286 (Part I)/Add.1);

(b) General Assembly resolution 56/246:

(i) Information regarding the implementation rate of the recommendations of the previous three reporting periods (see A/66/286 (Part I)/Add.1);

(ii) Information regarding the impact of the reorganization of OIOS on its work;

(iii) Reporting separately on those recommendations that have been implemented, those that are in the process of being implemented and those for which no implementation process is under way, and the reasons for their non-implementation (see A/66/286 (Part I)/Add.1);

(c) General Assembly resolutions 57/292 and 60/282: reporting on oversight activities conducted throughout the phases of the capital master plan project in the context of the annual reports of OIOS;

(d) General Assembly resolutions 59/270 and 59/271: provision of internal oversight of the entire claims process of the United Nations Compensation Commission and reporting regularly thereon in the context of the annual reports of OIOS;

(e) General Assembly resolution 59/272: the requirement that annual reports contain titles and brief summaries of all reports of OIOS issued during the year (see A/66/286 (Part I)/Add.1);

(f) General Assembly resolution 62/87: the request that OIOS ensure effective audit coverage of the capital master plan and submit to the General Assembly all its reports related to its implementation;

(g) General Assembly resolution 63/263: the request that OIOS ensure effective audit coverage of the construction of additional office facilities at ECA in Addis Ababa and the United Nations Office at Nairobi.

United Nations A/66/286 (Part I)/Add.1

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Report on the activities of the Office of Internal Oversight Services

Report on the activities of the Office of Internal Oversight Services for the period from 1 July 2010 to 30 June 2011

Addendum

Contents

		Page
I.	Introduction	5
II.	Overall assessment of the implementation of recommendations	5
III.	Analysis of open recommendations	6
IV.	Financial implications of recommendations of the Office of Internal Oversight Services	10
V.	Reports issued during the reporting period	11
	A. Reports to the General Assembly	12
	B. Reports to programme managers	13
	C. Closure reports	33

* A/66/150.

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Abbreviations and acronyms

AMISOM	African Union Mission in Somalia
BINUB	United Nations Integrated Office in Burundi
BONUCA	United Nations Peacebuilding Support Office in the Central African Republic
CTED	Counter-Terrorism Committee Executive Directorate
DESA	Department of Economic and Social Affairs
DFS	Department of Field Support
DGACM	Department for General Assembly and Conference Management
DM	Department of Management
DPA	Department of Political Affairs
DPI	Department of Public Information
DPKO	Department of Peacekeeping Operations
DSS	Department of Safety and Security
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECESA	Executive Committee on Economic and Social Affairs
ECLAC	Economic Commission for Latin America and the Caribbean
EMG	Environment Management Group
EOSG	Executive Office of the Secretary-General
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
IMD	Investment Management Division
ISDR	International Strategy for Disaster Reduction
MINURCAT	United Nations Mission in the Central African Republic and Chad
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSTAH	United Nations Stabilization Mission in Haiti
MONUC/MONUSCO	United Nations Organization Mission in the Democratic Republic of the Congo/United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
OCHA	Office for the Coordination of Humanitarian Affairs

OHCHR	Office of the United Nations High Commissioner for Human Rights
OHRLLS	Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States
OICT	Office of Information and Communications Technology
OIOS	Office of Internal Oversight Services
OLA	Office of Legal Affairs
OOSA	Office for Outer Space Affairs
OSAA	Office of the Special Adviser on Africa
UNAMA	United Nations Assistance Mission in Afghanistan
UNAMI	United Nations Assistance Mission for Iraq
UNAMID	African Union-United Nations Hybrid Operation in Darfur
UNCC	United Nations Compensation Commission
UNCCD	United Nations Convention to Combat Desertification
UNCTAD	United Nations Conference on Trade and Development
UNDEF	United Nations Democracy Fund
UNDOF	United Nations Disengagement Observer Force
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
UNFICYP	United Nations Peacekeeping Force in Cyprus
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNICRI	United Nations Interregional Crime and Justice Research Institute
UNIDIR	United Nations Institute for Disarmament Research
UNIFIL	United Nations Interim Force in Lebanon
UNJSPF	United Nations Joint Staff Pension Fund
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMIL	United Nations Mission in Liberia
UNMIS	United Nations Mission in the Sudan

UNMIT	United Nations Integrated Mission in Timor-Leste
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNOCI	United Nations Operation in Côte d'Ivoire
UNODC	United Nations Office on Drugs and Crime
UNOG	United Nations Office at Geneva
UNON	United Nations Office at Nairobi
UNOTIL	United Nations Office in Timor-Leste
UNOV	United Nations Office at Vienna
UNRCCA	United Nations Regional Centre for Preventive Diplomacy for Central Asia
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSOA	United Nations Support Office for the African Union Mission in Somalia
UNTSO	United Nations Truce Supervision Organization
UNU	United Nations University

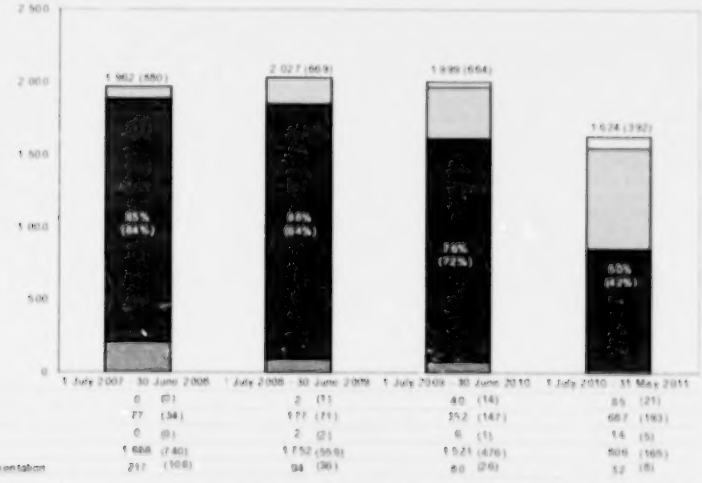
I. Introduction

1. The present addendum provides information about the status of the implementation of recommendations issued by the Office of Internal Oversight Services. The report is divided into four main sections (II-V). Section II provides an overall assessment of the implementation of recommendations. Section III provides a breakdown of open recommendations by United Nations entities. Section IV includes a list of OIOS recommendations with financial implications, relating to unnecessary or excess expenditures, losses and opportunities for future cost avoidance. Section V lists all oversight reports issued by OIOS between 1 July 2010 and 30 June 2011.

II. Overall assessment of the implementation of recommendations

2. During the period from 1 July 2010 to 31 May 2011, OIOS issued 1,624 recommendations to United Nations entities.[1] Of these, 392 (24 per cent) were deemed critical. As at 30 June 2011, programme managers had implemented 806 (50 per cent) of all the recommendations issued between 1 July 2010 and 31 May 2011 and 165 (42 per cent) of the critical recommendations issued during the same period. The figure below shows a breakdown by period of the recommendations issued between 1 July 2007 and 31 May 2011, including the implementation rate for each period.

Breakdown of status of recommendations issued from 1 July 2007 to 31 May 2011 as at 30 June 2011 and implementation rates[a]



[a] Critical recommendations and corresponding implementation rates are given in parentheses. A recommendation may be "closed without implementation" when overtaken by events or when management accepts responsibility for residual risk arising from the non-implementation of the recommendation.

[1] While the reporting period is from 1 July 2010 to 30 June 2011, owing to timing constraints, statistics on the status of recommendations include only those recommendations issued through 31 May 2011 and their status as at 30 June 2011.

III. Analysis of open recommendations

3. Table 1 provides information about the status of the 1,461 recommendations that remained open as at 30 June 2011 for each United Nations department/office. Of these, 320 (22 per cent) were past due (i.e., missed their target date) and 785 (54 per cent) were not yet due. The remaining 356 recommendations (representing 24 per cent of the total) have no set target date.

4. Data regarding the open recommendations were provided to the relevant departments and offices in order to afford them the opportunity to provide updates on implementation status for consideration in the preparation of the present addendum.

Table 1
Breakdown of open recommendations issued through 31 May 2011, as at 30 June 2011

	All open recommendations		*Breakdown by status*						*Breakdown by target date*					
			Critical			*Non-critical*			*Critical*			*Non-critical*		
	Critical	*Non-critical*	*Not started*	*In progress*	*Not accepted*[a]	*Not started*	*In progress*	*Not accepted*[a]	*Not yet due*	*Past due*	*No target date*	*Not yet due*	*Past due*	*No target date*
BINUB	3	3	—	3	—	—	3	—	2	—	1	1	—	2
CTED	1	—	—	1	—	—	—	—	1	—	—	—	—	—
DESA[b]	7	37	5	2	—	25	12	—	—	2	5	12	—	25
DFS	10	19	—	10	—	—	19	—	10	—	—	19	—	—
DGACM	—	1	—	—	—	—	1	—	—	—	—	1	—	—
DM	39	83	5	32	2	4	75	4	25	8	6	49	28	6
DPA	4	11	—	4	—	—	11	—	4	—	—	9	2	—
DPI	3	9	—	3	—	—	9	—	3	—	—	9	—	—
DPKO	25	10	—	25	—	—	10	—	24	—	1	10	—	—
DSS	4	18	—	4	—	—	15	3	1	1	2	8	—	10
ECA	5	9	—	5	—	—	9	—	3	2	—	8	1	—
ECE	1	3	—	1	—	—	3	—	—	1	—	3	—	—
ECESA	1	—	—	1	—	—	—	—	1	—	—	—	—	—
ECLAC	2	9	—	2	—	—	9	—	1	—	1	9	—	—
EOSG	11	—	—	11	—	—	—	—	3	—	8	—	—	—
ESCAP	2	5	—	2	—	—	5	—	2	—	—	5	—	—
ESCWA	—	3	—	—	—	—	3	—	—	—	—	1	—	2
Ethics Office	—	2	—	—	—	—	2	—	—	—	—	2	—	—
International Criminal Tribunal for Rwanda	4	9	—	4	—	—	9	—	4	—	—	9	—	—
International Tribunal for the Former Yugoslavia	4	11	—	4	—	1	10	—	3	1	—	8	2	1
ISDR	3	2	—	3	—	—	2	—	3	—	—	2	—	—
MINUSTAH	11	20	—	10	1	—	20	—	7	1	3	16	—	4
MONUC/MONUSCO	8	17	—	8	—	—	17	—	8	—	—	16	1	—
OCHA	14	17	—	14	—	—	17	—	13	1	—	16	1	—

	All open recommendations		Breakdown by status						Breakdown by target date					
			Critical			Non-critical			Critical			Non-critical		
	Critical	Non-critical	Not started	In progress	Not accepted[a]	Not started	In progress	Not accepted[a]	Not yet due	Past due	No target date	Not yet due	Past due	No target date
OHCHR	11	12	—	11	—	—	12	—	10	1	—	10	2	—
OHRLLS	1	4	—	1	—	—	4	—	1	—	—	4	—	—
OICT	5	7	—	5	—	—	7	—	3	—	2	5	1	1
OLA	—	3	—	—	—	—	3	—	—	—	—	—	—	3
OOSA	4	3	—	4	—	1	2	—	4	—	—	3	—	—
OSAA	3	11	—	3	—	—	11	—	—	—	3	—	1	10
UNAMA[c]	3	16	—	2	1	—	16	—	3	—	—	16	—	—
UNAMI[d]	11	21	1	7	3	—	17	4	3	3	5	6	4	11
UNAMID	28	41	3	24	1	5	36	—	5	9	14	15	5	21
UNCCD	4	13	—	4	—	—	13	—	3	—	1	8	3	2
UNCTAD	8	18	—	8	—	—	18	—	7	1	—	18	—	—
UNDEF	2	3	—	2	—	—	3	—	2	—	—	3	—	—
UNDOF	1	2	—	1	—	—	2	—	—	1	—	—	2	—
UNDP	—	2	—	—	—	—	2	—	—	—	—	2	—	—
UNEP	7	27	—	7	—	—	26	1	2	5	—	15	9	3
UNEP-EMG	1	—	—	1	—	—	—	—	—	—	1	—	—	—
UNFCCC	13	17	—	13	—	—	17	—	13	—	—	17	—	—
UNFICYP	1	1	—	1	—	—	1	—	—	1	—	—	1	—
UNHCR	119	159	15	104	—	27	130	2	8	59	52	11	77	71
UNICRI	5	3	—	5	—	—	3	—	—	—	5	—	—	3
UNIDIR	—	6	—	—	—	—	6	—	—	—	—	6	—	—
UNIFIL	4	15	—	4	—	—	15	—	2	1	1	15	—	—
UNJSPF	3	35	—	3	—	5	29	1	—	3	—	7	27	1
UNJSPF-IMD	7	24	2	5	—	5	19	—	4	3	—	15	7	2
UNMIL	17	38	—	17	—	6	32	—	3	3	11	11	11	16
UNMIS	23	55	5	18	—	5	50	—	10	3	10	43	2	10
UNMIT	7	11	—	7	—	—	11	—	7	—	—	11	—	—
UNMOGIP	2	3	—	2	—	—	3	—	2	—	—	2	1	—
UNOCI	9	15	—	9	—	7	8	—	8	—	1	10	1	4

	All open recommendations		Breakdown by status						Breakdown by target date					
			Critical			Non-critical			Critical			Non-critical		
	Critical	Non-critical	Not started	In progress	Not accepted[a]	Not started	In progress	Not accepted[a]	Not yet due	Past due	No target date	Not yet due	Past due	No target date
UNODC	6	13	—	6	—	—	13	—	2	3	1	7	2	4
UNOG	1	5	—	1	—	—	5	—	—	1	—	5	—	—
UNON	12	36	—	12	—	—	36	—	9	1	2	26	6	4
UNOV	—	1	—	—	—	—	1	—	—	—	—	—	—	1
UNRWA	4	4	—	4	—	—	4	—	3	—	1	4	—	—
UNSOA	1	—	—	1	—	—	—	—	1	—	—	—	—	—
UNU	4	1	—	4	—	—	1	—	4	—	—	1	—	—
Total	**505**	**956**	**36**	**461**	**8**	**91**	**850**	**15**	**248**	**120**	**137**	**537**	**200**	**219**

[a] Recommendations that are "not accepted" include recommendations with a "declined" or "no response" status.
[b] Open recommendations include two critical recommendations and 17 non-critical recommendations issued in May 2011.
[c] Open recommendations include seven non-critical recommendations issued in May 2011.
[d] Open recommendations include three critical recommendations and seven non-critical recommendations issued in May 2011.

IV. Financial implications of recommendations of the Office of Internal Oversight Services

5. Table 2 provides a summary of OIOS recommendations with financial implications. OIOS has simplified the categorization of financial implications arising from oversight results, as follows:

(a) "Unnecessary or excess expenditures, or losses" caused by mismanagement, fraud, waste, theft, etc.;

(b) "Opportunities for future cost avoidance" as a result of process improvements identified by OIOS.

6. During the reporting period, OIOS identified $19.7 million in estimated unnecessary or excess expenditures and opportunities for future cost avoidance. The amounts recovered arising from oversight results during the period totalled $2.6 million.

Table 2

Financial implications of OIOS recommendations, 1 July 2010 to 30 June 2011

Unnecessary or excess expenditure, or losses

(United States dollars)

Entity	*Assignment number*	*Description*	*Estimated amount*	*Recovered amount*
DFS	0491/09	Possible misconduct by a UNAMID staff member	580	—
DPA	0247/10	Possible misconduct by a BONUCA staff member — misappropriated funds	—	3 262
UNDP	0246/10	Possible misconduct by a BONUCA staff member — entitlement fraud and misappropriation of funds	978	—
UNEP	0469/08	Possible misconduct by a UNEP staff member — entitlement fraud and misuse of assets	5 325	—
UNAMI	AP2010/812/01	Cost of air services provided to UNAMI staff and to other entities not entitled to them	247 570	241 312
UNAMID	AP2009/634/07	Overpayment to a vendor for fuel consumption	2 376 409	2 376 409
UNMIS	AP2010/632/08	Error in staff allowance	796 000	—
Total			**3 426 862**	**2 620 983**

Opportunities for future cost avoidance

(United States dollars)

Entity	*Assignment number*	*Description*	*Estimated amount*
UNAMID	AP2010/634/06	Freight forwarding	4 000 000
UNAMID	AP2009/634/09	Management of contingent-owned equipment	10 123 573
UNAMID	AP2009/634/07	Fuel supply	2 000 000
UNIFIL	AP2010/672/01	Lump-sum entitlements	33 733
UNMOGIP	AP2010/600/02	Electricity supply	30 000
UNMOGIP	AP2010/600/02	Payment of assignment grants and post adjustments	50 000
UNOCI	AP2009/640/06	Contract management	48 000
Total			**16 285 306**

V. Reports issued during the reporting period

7. During the 12-month period from 1 July 2010 to 30 June 2011, OIOS issued 323 oversight reports to programme managers, including 7 reports to the General Assembly and 65 closure reports. Table 3 provides a list of all the reports issued during the reporting period.

8. Pursuant to paragraph 1 (c) of General Assembly resolution 59/272, Member States have access to OIOS reports upon request. As from January 2012, OIOS intends to make all reports publicly available on its website; in the meantime, the full titles of all reports continue to be available at http://www.un.org/Depts/oios.

Table 3
Reports issued during the period from 1 July 2010 to 30 June 2011

A. Reports to the General Assembly

Symbol	*Date*	*Subject*
A/65/266	9 August 2010	Thematic evaluation of gender mainstreaming in the United Nations Secretariat
A/65/752	23 February 2011	Programme evaluation of the performance and the achievement of results by UNMIS. Although the original objective of the Comprehensive Peace Agreement, to make unity attractive, has not been met, UNMIS support for the implementation of the Agreement has contributed to the holding of the ceasefire
A/65/762	28 February 2011	Thematic evaluation of cooperation between the Department of Peacekeeping Operations/Department of Field Support and regional organizations. Cooperation with regional organizations in peacekeeping has contributed to the overall capacity of the United Nations to deploy and sustain peacekeeping missions, although organizational differences between the United Nations and partners have created multiple challenges in operational cooperation
A/65/765	1 March 2011	Preliminary report on the implementation of the pilot project designated by the General Assembly in resolution 63/287
E/AC.51/2011/3	15 March 2011	Triennial review of the implementation of recommendations made by the Committee for Programme and Coordination at its forty-eighth session on the in-depth evaluation of political affairs: field special political missions led by the Department of Political Affairs but supported by the Department of Field Support
A/66/71	28 March 2011	Strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives
E/AC.51/2011/2	29 March 2011	Programme evaluation of the Department of Economic and Social Affairs

B. Reports to programme managers

Entity	*Assignment number*	*Subject*
CTED	AP2010/570/01	Audit of the Counter-Terrorism Committee Executive Directorate. Counter-Terrorism Committee Executive Directorate's internal controls were generally in place and implemented as intended
DESA	AN2009/540/03	Audit of the management by the Department of Economic and Social Affairs of the advisory services and operational support for the development and management of human resources and capacity-building for the international cooperation project office in Rome. A workflow analysis of the identification and selection process for the recruitment of Associate Experts and Junior Professional Officers could significantly reduce the recruitment time
	AN2010/512/01	Audit of the governance and monitoring of the delegation of authority for the administration of the Associate Experts/Junior Professional Officers Programme. The delegation of authority granted to the Department of Economic and Social Affairs for the appointment of Associate Experts and Junior Professional Officers under the 200 series of staff rules had not been updated since 1979
	IED-11-002	Report of OIOS on the evaluation of the Division for Public Administration and Development Management
	IED-11-003	Report of OIOS on the evaluation of the Office of Economic and Social Council Support and Coordination
	IED-11-004	Report of OIOS on the United Nations Statistics Division
	IED-11-005	Report of OIOS on the evaluation of the Population Division
	IED-11-006	Report of OIOS on the evaluation of the Financing for Development Office
	IED-11-007	Report of OIOS on the United Nations Forum on Forests secretariat
	IED-11-008	Report of OIOS on the evaluation of the Division for Sustainable Development
	IED-11-009	Report of OIOS on the evaluation of the Development Policy and Analysis Division
	IED-11-010	Report of OIOS on the evaluation of the Division for Social Policy and Development
	IED-11-011	Report of OIOS on the evaluation of the Office of the Special Adviser on Gender Issues and Advancement of Women and the Division for the Advancement of Women
DFS	0936/06	Contingent report on the death of a peacekeeper in UNMIL

Entity	*Assignment number*	*Subject*
	0329/07	Contingent report on sexual exploitation and abuse by peacekeepers at the former MONUC
	0358/07, 0186/08	Contingent report on sexual abuse of a minor by a peacekeeper at the former MONUC
	0596/07	Investigation report on conflict of interest and irregular recruitment process by a staff member at UNOCI
	0439/08	Contingent report on sexual exploitation and abuse by peacekeepers in the former MONUC
	0553/08	Investigation report on sexual exploitation and abuse by a military observer in UNOCI
	0597/08	Investigation report on reported sexual exploitation and abuse implicating a peacekeeper in the former MONUC
	0613/08	Investigation report on misuse of information and communications technology resources by a staff member at UNMIL
	0028/09	Contingent report on attempted sexual abuse by a peacekeeper at the former MONUC
	0032/09	Investigation report on sexual exploitation by a military observer at the former MONUC
	0210/09	Investigation report on procurement fraud by a staff member at MINURSO
	0404/09	Investigation report on sexual exploitation and abuse by a formed police unit officer at the former MONUC
	0410/09	Contingent report on sexual abuse by peacekeepers at the former MONUC
	0470/09	Contingent report on sexual abuse by peacekeepers in UNMIL
	0491/09	Investigation report of fraud by a staff member in UNAMID
	0497/09	Investigation report on sexual abuse implicating a United Nations Volunteer at the former MONUC
	0572/09	Investigation report on fraud by a staff member at UNOCI
	0588/09	Contingent report on sexual exploitation and abuse by peacekeepers in UNOCI
	0016/10	Contingent report on the sexual exploitation and abuse of a minor by a peacekeeper at UNMIL [corrigendum issued on 27 August 2010]
	0033/10	Contingent report on procurement irregularities by a peacekeeper at UNFICYP

Entity	*Assignment number*	*Subject*
	0110/10, 0113/10	Contingent report on sexual exploitation and abuse by a peacekeeper at the former MONUC
	0126/10	Investigation report on sexual exploitation and misuse of office by a staff member at UNMIL
	0149/10	Investigation report on fuel fraud in the former MONUC
	0158/10	Contingent report on sexual exploitation and abuse implicating peacekeepers in the former MONUC
	0173/10	Investigation report on procurement fraud by a staff member at MINURSO
	0174/10	Investigation report on inappropriate conduct by a staff member at MINURSO
	0177/10	Investigation report on sexual exploitation and abuse by a United Nations police officer at MINUSTAH
	0182/10	Contingent report on the sexual abuse of a minor by a peacekeeper formerly deployed with UNOCI
	0216/10	Contingent report on fraud by peacekeepers at UNOCI
	0219/10	Investigation report on sexual exploitation and abuse by a United Nations police officer at the former MONUC
	0246/10	Investigation report on fraud, misappropriation of funds and other irregularities by a staff member at the former BONUCA
	0247/10	Investigation report on misappropriation of funds and other irregularities by a staff member at BONUCA
	0255/10	Investigation report on a homicide allegedly committed by a staff member at MINUSTAH
	0269/10	Contingent report on sexual exploitation by a military observer at MONUSCO
	0270/10	Contingent report on sexual exploitation by a peacekeeper at MONUSCO
	0296/10	Investigation report on possible misconduct by a United Nations police officer in UNMIS
	0300/10	Investigation report on fraud by a staff member in UNMIS
	0313/10, 0317/10	Contingent report on attempted fraud by peacekeepers at UNOCI
	0314/10, 0316/10	Contingent report on claims of fraud by peacekeepers at UNOCI
	0337/10	Contingent report on sexual abuse by a peacekeeper in MONUSCO

Entity	*Assignment number*	*Subject*
	0385/10	Contingent report on the accidental discharge of a rocket by a peacekeeper at UNIFIL
	0421/10	Investigation report on attempted entitlement fraud by a staff member in UNAMID
	0505/10	Contingent report on misconduct by peacekeepers at UNOCI
	0007/11	Contingent report on sexual assault implicating a peacekeeper in UNMIS
	0014/11	Contingent report on sexual exploitation and fuel fraud by peacekeepers at MINUSTAH
	0102/11	Contingent report on the sexual abuse of a minor by a peacekeeper at UNMIL
	0239/11	Investigation report on possible misconduct by a United Nations police officer in UNMIS
	0290/10	Investigation report on possible misconduct by a staff member at UNMIS
	AP2010/615/05	Audit of the planning and budget formulation procedures and processes of the support account in the Department of Peacekeeping Operations and the Department of Field Support
	AT2009/800/03	Audit of the services provided by the United Nations International Computing Centre to the United Nations Secretariat. The Department of Field Support should implement additional controls to ensure that the performance and charges of the information and communications technology services provided by the International Computing Centre are adequately monitored, measured and accounted for
	AT2010/615/01	Strategic planning for information and communications technology requirements in the Information and Communications Technology Division/Department of Field Support. Additional controls, including better coordination between the Information and Communications Technology Division and the Office of Information and Communications Technology, are needed to ensure that the Department of Field Support achieves its strategic objectives for information management
DGACM	AH2009/550/01	Audit of the support provided to the Office of the President of the General Assembly. Current arrangements for support for the Office of the President of the General Assembly need to be clarified, including the source of funding
DM	0310/09	Investigation report on misuse of office by a staff member of UNCTAD
	0344/10	Investigation report on sexual exploitation and abuse by staff members of a United Nations vendor at MONUSCO

Entity	*Assignment number*	*Subject*
	0456/10	Investigation report on mismanagement and procurement irregularities by a former staff member at UNICRI
	0268/11	Investigation report on false representation and unauthorized operation of an aircraft by a United Nations vendor
	AC2009/514/05	Security provisions applied to staff, site and assets during the execution of the capital master plan. There is a need for the Department of Safety and Security to finalize its policy and procedures for allowing contractor personnel access to United Nations premises, and ensure that they are applied consistently
	AC2010/514/01	Safety provisions for United Nations staff and contractors, including asbestos removal, applied during the execution of the capital master plan. The safety provisions for construction and asbestos abatement for the capital master plan have generally been appropriately organized and applied
	AG2010/510/01	Management review of the Advisory Committee on Administrative and Budgetary Questions secretariat
	AG2010/510/03	Audit of human resources management in the Office of the Enterprise Resource Planning Project Director. Serious breaches of human resources, financial and procurement regulations, rules and procedures posed reputation risk for the project
	AH2010/512/01	Audit of the recruitment process for senior-level positions in the United Nations Secretariat. The Office of Human Resources Management should enhance its monitoring role to ensure compliance with recruitment procedures and to identify areas for improving the timeliness of filling senior-level positions
	AT2009/510/02	Audit of the enterprise resource planning project at the United Nations Secretariat. Additional controls are needed to ensure that the enterprise resource planning project is not adversely affected by unmitigated risks relating to the governance structure, project management, system integration and fund monitoring
	AT2010/512/01	The "Inspira" talent management project at the United Nations Secretariat. To fully realize the benefits of the "Inspira" project, internal controls in project management need to be strengthened
	IED-10-002	Inspection of programme-level monitoring and evaluation of the Department of Management
	IED-10-009	Report of OIOS on the Office of Programme Planning, Budget and Accounts. The Office of Programme Planning, Budget and Accounts is focused on its mandate and performing well operationally; however, client communication is unsatisfactory, and the budget process challenges its overall effectiveness

Entity	*Assignment number*	*Subject*
	IED-10-011	Report of OIOS on the Office of the Under-Secretary-General, Department of Management. Greater effort in proactive leadership by the Office of the Under-Secretary-General, Department of Management, is needed if reform of United Nations management practices, processes and procedures is to be successful
DPA	AP2010/600/04	Audit of BINUB. Internal controls were generally in place and operating effectively, but controls in certain areas need to be strengthened
DPI	AN2010/580/01	Audit of the support services provided to the public information programme by the Department of Public Information Executive Office. The lack of a clear client support strategy resulted in a diminished role for the Department of Public Information Executive Office and widened the expectation gap with the substantive divisions
DPKO	AP2009/600/03	Audit of integrated operational teams in the Department of Peacekeeping Operations. The effectiveness of these teams should be improved by deploying their resources flexibly during periods of lower tempo and strengthening their links with specialist units
	AP2010/560/01	Audit of the Security Council Affairs Division in the Department of Political Affairs. Internal controls were generally in place. Further efficiency could be gained by improving the procedures for (a) documenting Security Council practices, (b) selecting candidates to serve on the Panels of Experts, (c) recruiting experts and (d) organizing meetings of the subsidiary bodies of the Security Council
DPKO/DFS	IED-10-001	Inspection of monitoring and evaluation at the Department of Peacekeeping Operations and the Department of Field Support. Department of Peacekeeping Operations/Department of Field Support reporting on programme performance is highly reliable, but the Departments need to take targeted action to cope more effectively with complex monitoring and reporting environments
DSS	0473/08	Investigation report on misuse of information and communications technology resources by a staff member in the Department of Safety and Security
	0390/10, 0496/09	Investigation report on misconduct by a staff member of the Department of Safety and Security
	0175/10, 0268/10	Investigation report on abusive use of force by a security officer at the United Nations Office at Geneva
	IED-11-001	Inspection of programme-level monitoring and evaluation of the Department of Safety and Security. While the Department of Safety and Security contains the building blocks of a monitoring and evaluation system, with no evaluation unit, no resources devoted, and only a draft evaluation policy, the Department of Safety and Security has yet to institutionalize the evaluation function

Entity	*Assignment number*	*Subject*
ECA	AN2010/710/02	Audit of financial management in ECA. ECA generally complied with the Financial Regulations and Rules of the United Nations
	AN2010/710/03	Audit of the ECA subregional office in Lusaka. ECA needs to further engage its Subregional Office for Southern Africa in the implementation of its programme of work to achieve synergy and complementarity in programme delivery within the subregion
ECLAC	AN2010/730/01	Comprehensive audit of ECLAC. The overall effectiveness of ECLAC in the region needs to be strengthened by establishing the necessary capacity for executive direction and management, and by more active participation in the emergency response coordination mechanism
EOSG	0009/10, 0401/10, 0402/10, 0403/10	Investigation reports on possible retaliation by a staff member at UNCTAD
EOSG/DM	IED-COM-10-002	Programme performance documentation status. Key Integrated Monitoring and Documentation Information System records as of 16 August 2010
	IED-COM-11-001	Programme performance documentation status. Key Integrated Monitoring and Documentation Information System records as of 1 February 2011
Ethics Office	AH2010/515/01	Audit of the management of the Financial Disclosure Programme, including information security aspects, by the Ethics Office. The Financial Disclosure Programme is adequately supported by senior management, but key aspects need to be further developed for the programme to be fully effective
International Computing Centre	AT2009/800/03	Audit of data processing services provided by the International Computing Centre to the United Nations Secretariat. The Office of Information and Communications Technology needs to simplify the contractual arrangements with the International Computing Centre and improve its financial monitoring of projects executed by the Centre
International Criminal Tribunal for Rwanda	0220/10	Investigation report on misconduct by a staff member at the International Criminal Tribunal for Rwanda
	AA2010/260/01	Audit of the completion strategy and downsizing in the International Criminal Tribunal for Rwanda. Some aspects of the downsizing criteria need to be clarified and consistently applied
	AT2010/260/01	Audit of information and communications technology governance and security management in the International Criminal Tribunal for Rwanda. The International Criminal Tribunal for Rwanda should implement additional controls to improve the delivery of services and the security of information and assets

Entity	*Assignment number*	*Subject*
International Tribunal for the Former Yugoslavia	AA2010/270/01	Audit of the management of leased cells and services for the Detention Unit of the International Tribunal for the Former Yugoslavia. The agreement for the lease of detention facilities and service needs to be reviewed by the Headquarters and local committees on contracts, and expenditures for external medical services need to be adequately documented
	AA2010/270/04	Audit of the implementation of the downsizing programme in the International Tribunal for the Former Yugoslavia. Although agreed criteria have been established for downsizing, staffing cuts were not implemented as planned owing to the variability of the trial schedule
MINURCAT	AP2010/636/01	Audit of safety and security in MINURCAT
	AP2010/636/03	Audit of air operations and operational safety in MINURCAT. Owing to operational constraints, as the Mission draws down and goes into liquidation, there is a need to reassess its air operational capability to ensure the provision of safe and reliable air services
	AP2010/636/06	Audit of contingent-owned equipment in MINURCAT. Management oversight of contingent-owned equipment was not adequate
	AP2010/636/07	Audit of outstanding purchase orders in MINURCAT. There were no reliable records of outstanding purchase orders
	AP2010/636/08	Audit of liquidation planning in MINURCAT. Progress was made in the drawdown and liquidation planning of MINURCAT, but a number of actions have yet to be completed
	AP2010/636/09	Audit of the disposal of assets during MINURCAT liquidation. Asset reconciliation and movement remain incomplete as at the close of the Mission
	AP2010/636/10	Audit of financial aspects of MINURCAT liquidation. Delays were noted in initiating critical tasks in the financial liquidation process
	AP2010/636/11	Audit of the trust fund for the support of the activities of MINURCAT. While test checks of transactions showed that the expenditures incurred were for activities pertaining to the trust fund, there were significant internal control weaknesses, including non-compliance with regulations, rules and donor agreements
MINURSO	AP2010/600/01	Audit of MINURSO. While internal controls were generally in place, improvements in both substantive and administrative areas of operations are needed
MINUSTAH	AP2010/510/01	Audit of special measures authorized for crisis response in Haiti. Overall, the special measures were effectively managed to meet the operational requirements of MINUSTAH
	AP2010/683/01	Audit of staff safety and security in MINUSTAH

Entity	*Assignment number*	*Subject*
	AP2010/683/06	Audit of the implementation of the special measures authorized for crisis response in Haiti. In general, internal controls were in place and implemented as intended
	AP2010/683/07	Audit of the public information function in MINUSTAH. In developing its public information strategy, MINUSTAH needs to ensure that adequate monitoring and evaluation mechanisms are in place
	AP2010/683/08	Audit of property management in MINUSTAH. A strategy is needed to ensure that non-expendable and expendable property records are up to date, accurate and complete
	AT2009/683/01	Audit of information and communications technology governance and security management in MINUSTAH. Additional controls must be implemented to ensure adequate support for business continuity and disaster recovery, and to mitigate risks to information security
MONUSCO	AP2009/620/04	Audit of the recruitment of national staff in MONUSCO. Owing to the lack of documentation to support the recruitment of national staff, OIOS was unable to establish whether the process was fair and transparent
	AP2009/620/06	Audit of vacancy management in MONUSCO. The overall vacancy rate of the Mission improved, but the vacancy rate for key positions remained high and required closer monitoring
	AP2010/620/01	Audit of movement control operations in MONUSCO. While Movement Control has developed procedures to manage its operations, it needs to enhance the cost-effectiveness of personnel and cargo movements and safety measures at MONUSCO air terminals
	AP2010/620/02	Audit of the Conduct and Discipline Unit in MONUSCO. MONUSCO made commendable efforts to improve conduct and discipline activities. Weaknesses remain in the areas of staff outreach and training, investigative capacity and the reporting of cases handled by the military
	AP2010/620/03	Audit of contract management in MONUSCO. Internal controls over the contract management process were not always effective in ensuring that the terms and conditions of contracts are complied with, contract extensions are done in a timely manner, and the interests of the United Nations are adequately safeguarded
	AP2010/620/04	Audit of aviation safety in MONUSCO. The aviation safety measures implemented by the Mission need to be improved to further mitigate air safety risks
	AP2010/620/07	Audit of non-expendable property in MONUSCO. Physical verification of non-expendable property in MONUSCO was conducted regularly, but the Mission did not follow up and resolve discrepancies in a timely manner

Entity	*Assignment number*	*Subject*
	AP2010/620/08	Audit of within-mission travel in MONUSCO. Internal controls were generally in place and implemented effectively. Weakness remained in monitoring expenditures against budget provisions, planning for trips undertaken by truck drivers and the review of claims of staff on temporary assignment
	AP2010/620/09	Audit of the vendor payment process in MONUSCO. Monitoring controls over the vendor payment process should be strengthened to mitigate risks of financial loss
OCHA	AN2010/590/02	Audit of the policy and guidance management within the Office for the Coordination of Humanitarian Affairs. Although significant progress has been made, further attention is needed to consolidate support for policy and guidance management, including for policy setting and prioritization, as well as implementation and staff training
	AT2010/590/01	Information and communications technology governance in the Office for the Coordination of Humanitarian Affairs. The Office for the Coordination of Humanitarian Affairs needs to further strengthen its information and communications technology governance model with additional controls to ensure the standardization of systems, security and the efficient use of resources
OHCHR	AE2010/331/02	Audit of the OHCHR Field Operations and Technical Cooperation Division. There are opportunities for the Division to improve the clarity of roles and responsibilities, the efficiency of workflow processes and the effectiveness of coordination arrangements
OIOS	0217/10	Investigation report on sexual harassment and abuse of authority by a staff member at United Nations Headquarters
OOSA	AE2010/325/01	Audit of programme management and support for the Office for Outer Space Affairs. The Office for Outer Space Affairs arrangements to support programme delivery could be improved by clarifying its status within the United Nations system, ensuring that its terms of reference address all activities that it has been requested to carry out, and reviewing its organizational structure
Special Court for Sierra Leone	AA2010/290/01	Audit of the Special Court for Sierra Leone. Controls over the implementation of the downsizing and completion strategy were generally adequate, but additional measures are needed
UNAMA	AP2009/630/04	Recruitment of national staff in UNAMA. Further efforts were needed to improve the verification of academic qualifications, the evaluation of candidates and the documentation of the recruitment process
	AP2010/630/05	Audit of financial management in UNAMA. The financial controls implemented by the Mission were generally adequate, but there were opportunities for further improvement

Entity	*Assignment number*	*Subject*
	AP2010/630/06	Audit of the disposal of assets in UNAMA. Established internal controls over the disposal of assets were not always complied with
	AP2010/630/07	Audit of the common facilities in UNAMA. Controls need strengthening in the recording of assets and cost-sharing
UNAMI	AP2009/812/01	Audit of the electoral support programme in UNAMI. While the operational constraints and insecurity in Iraq were acknowledged, the UNAMI Electoral Assistance Office needs to improve its work planning, implement a more effective recommendation monitoring system and ensure that relevant documents are accessible
	AP2010/812/01	Audit of air operations in UNAMI. Some key controls over air operations were not complied with, resulting in increased aviation safety risk
	AP2010/812/02	Audit of the Conduct and Discipline Unit in UNAMI. Additional efforts are required to ensure compliance with United Nations policies and procedures
	AP2010/812/03	Audit of the management and administration of major contracts in UNAMI. Internal controls over the procurement of major contracts were not always in place and operating effectively
	AP2010/812/04	Audit of business continuity management in UNAMI. The Mission needs to develop a comprehensive business continuity and emergency response plan
UNAMID	AP2009/634/07	Fuel management in UNAMID. The Mission had established proper internal controls over fuel management, but these controls were not implemented as intended
	AP2009/634/09	Audit of contingent-owned equipment in UNAMID. The Mission's Contingent-Owned Equipment/Memorandum of Understanding Management Review Board was not functional, thereby impacting on the effectiveness of the contingent-owned equipment programme
	AP2009/634/12	Receiving and inspection function in UNAMID. Internal controls over the receiving and inspection function were ineffective, resulting in a backlog of 2,200 containers awaiting receiving and inspection, goods being distributed and used prior to inspection, and the location of assets valued at millions of dollars not being known
	AP2010/634/01	Audit of within-mission travel in UNAMID. Cost control procedures were not implemented for within-mission travel and travel to attend Doha peace negotiations
	AP2010/634/02	Audit of air safety operations in UNAMID. Additional measures are required to ensure that air safety risks and hazards are systematically identified and action is taken to mitigate or eliminate them in a timely manner

Entity	*Assignment number*	*Subject*
	AP2010/634/03	Audit of air operations in UNAMID. Internal controls over air operations could be significantly improved by prioritizing the implementation of the aviation operational risk management policy, aviation quality assurance and standardization programmes
	AP2010/634/06	Audit of freight forwarding in UNAMID. Internal controls over freight forwarding were weak and not implemented as intended
	AP2010/634/08	Audit of fleet management in UNAMID. Internal controls over ground transportation assets needed to be strengthened to ensure more efficient use of resources
	AP2010/634/10	Audit of HIV/AIDS Unit operations in UNAMID. Inadequate staffing levels and ineffective reporting lines have hindered the HIV/AIDS Unit in fully implementing its mandate
	AP2010/634/11	Audit of water and environmental protection operations in UNAMID. Delays in obtaining land and drilling boreholes hindered water self-sufficiency and increased costs, and environmental risks were insufficiently mitigated
UNCC	AE2010/820/01	Audit of United Nations Compensation Commission claims payment. Although the United Nations Compensation Commission has adequate control mechanisms for the disbursement of awards, part of the Iraq oil sales remain undeposited in the oil proceeds receipts account, resulting in a revenue shortfall
UNCCD	AA2010/242/01	Audit of substantive programmes of the United Nations Convention to Combat Desertification. The United Nations Convention to Combat Desertification has adequate controls over substantive programmes, but needs to develop a resource mobilization strategy and improve reporting on its financial and staffing constraints to the Conference of Parties
UNCTAD	IED-10-010	Inspection of the programme-level monitoring and evaluation of UNCTAD
UNDEF	AN2010/524/01	Audit of the United Nations Democracy Fund. The sustainability of the United Nations Democracy Fund is critical to promoting democracy as a global value
	AN2010/545/01	Audit of the International Research and Training Institute for the Advancement of Women. The International Research and Training Institute for the Advancement of Women suffers from an acute leadership vacuum, which adversely affected its ability to effectively participate in the consultations pertaining to its consolidation into the new composite gender entity and implement change management

Entity	*Assignment number*	*Subject*
UNDOF	AP2010/670/01	Audit of the internal governance of UNDOF. The organizational structure and reporting lines were not adequate, creating excessive demands on the Force Commander regarding the day-to-day management of the Mission
UNEP	0469/08	Investigation report on possible misconduct by staff members of UNEP
	0079/09	Investigation report on the misuse of information and communications technology resources by a staff member at UNEP
	0188/10	Investigation report on fraudulent goods supplied by a United Nations vendor
	AA2009/220/01	Audit of internal governance in UNEP. The implementation of the medium-term strategy will be accomplished through the provision of adequate resources to strengthen consultation, coordination and accountability mechanisms in UNEP
	AA2010/220/03	Audit of UNEP project delivery arrangements via partnerships. Enhancing the regulatory framework for the management of partnerships, the centralization of partner selection and the financial monitoring of projects are key to successful partnerships
UNFCCC	AA2010/241/02	Audit of the recruitment and training of staff at the United Nations Framework Convention on Climate Change secretariat. The United Nations Framework Convention on Climate Change secretariat needs to develop and implement policies and strategies on human resources and ensure that the recruitment of consultants is competitive and transparent
UNFICYP	AP2010/654/01	Audit of catering services in UNFICYP. Ineffective internal controls over the management of catering contracts increased the risk that the interests of the Mission were not properly safeguarded
UN-Habitat	0044/09	Investigation report on forgery and misrepresentation by a staff member at UN-Habitat
	0165/09	Investigation report on possible fraud by a staff member in UN-Habitat
	AA2009/250/02	Audit of internal governance in UN-Habitat. UN-Habitat has made progress in implementing the medium-term strategic and institutional plan, the finalization of strategic and operational delivery and the accomplishment of organizational goals
	AA2010/250/02	Audit of the UN-Habitat Somalia Programme. UN-Habitat operates the Somalia Programme in an unstable environment and needs to improve the assessment of donor satisfaction and compliance with security standards

Entity	*Assignment number*	*Subject*
	AA2010/250/03	Audit of partnership/cooperation agreements in UN-Habitat. UN-Habitat needs to improve its internal controls over the selection, monitoring and implementation of cooperation agreements with other entities
UNHCR	AR2010/110/01	Audit of UNHCR operations in the Central African Republic. The effectiveness of programme delivery could be enhanced by improvements in the strategy for internally displaced persons, performance monitoring and staff training
	AR2010/111/01	UNHCR operations in Sierra Leone. Arrangements for planning and estimating resource requirements for downsizing operations could be improved through the introduction of liquidation guidelines to ensure that all activities are identified and that the correct level of resources is available for handling specific tasks
	AR2010/111/03	Audit of UNHCR operations in Côte d'Ivoire. Inadequate arrangements to safeguard the continuity of operations adversely affected programme delivery and activities
	AR2010/111/04	Audit of UNHCR operations in Benin. Strengthening administrative arrangements would improve the delivery of programme activities
	AR2010/131/02	Audit of UNHCR operations in Algeria. Internal controls were in place to manage the risks related to programme and project management, supply management and security, but there are opportunities to improve their effectiveness
	AR2010/131/05	Audit of UNHCR operations in Jordan: Iraqi situation. Internal control weaknesses resulted in inefficiencies and ineffectiveness in programme planning, implementation and monitoring
	AR2010/162/02	Audit of UNHCR arrangements for managing and administering staff between assignments. UNHCR needs to develop a formal strategy to address the challenge of a high and potentially increasing number of staff between assignments
	AR2010/163/01	UNHCR arrangements for managing international procurement-related activities. The operational efficiency and effectiveness of international procurement-related activities could be improved by strengthening existing arrangements
	AR2010/166/02	Audit of the Focus system. UNHCR should ensure that the implementation of the Focus system meets user requirements and is managed in a cost-effective manner
	AT2010/166/01	Audit of UNHCR information and communications technology services contracted to third parties. Not available; memorandum report
	AR2010/112/01	Controls over procurement management need improvement

Entity	*Assignment number*	*Subject*
	AR2010/131/03	The strengthening of strategic planning would enable the UNHCR representation in Yemen to implement its project activities more effectively
	AR2010/141/01	There is a need to strengthen arrangements for the selection, monitoring and capacity-building of implementing partners to support the policy of increased use of implementing partners and to mitigate the risk associated with the use of a large number of national implementing partners in programmes
	AR2010/160/01	UNHCR needs to define policies and improve controls over their development and dissemination to support its decentralization of operations involving a large field-based workforce
UNICEF	0018/10	Investigation report on the possible misuse of communications facilities and equipment
UNICRI	0094/10	Investigation report on the misrepresentation of an official title by a former staff member at the United Nations Interregional Crime and Justice Research Institute
	0121/10	Investigation report on procurement irregularities and favouritism by a staff member at the United Nations Interregional Crime and Justice Research Institute
UNIDIR	AN2010/385/01	Audit of governance in UNIDIR. Despite being a United Nations entity, UNIDIR lacked governance mechanisms to ensure accountability and compliance with the Regulations and Rules of the United Nations
UNIFIL	AP2009/672/03	Audit of safety and security operations in UNIFIL
	AP2010/672/01	Audit of travel operations in UNIFIL. Internal controls over travel operations in UNIFIL were adequate
	AP2010/672/02	Audit of movement control operations in UNIFIL. Internal controls were generally in place, but not always implemented effectively; cargo was loaded on aircraft without X-ray screening, and there was a need for more efficient use of air shuttle services
	AP2010/672/03	Audit of medical services in UNIFIL. The provision of medical support services in UNIFIL was generally adequate, but there were opportunities for further improvement
	AP2010/672/05	Audit of the Conduct and Discipline Team in UNIFIL and its regional responsibilities. The Conduct and Discipline Team was unable to exercise its regional responsibilities owing to the lack of clear terms of reference

Entity	*Assignment number*	*Subject*
	AT2010/672/01	Audit of information and communications technology governance, security, business continuity and disaster recovery in UNIFIL. UNIFIL needs to strengthen its information and communications technology governance framework with policies and procedures for information security management and information and communications technology operations
UNJSPF	AS2009/801/02	The United Nations Joint Staff Pension Fund. Investment Management Division's contract management. The Investment Management Division needs to align its procurement strategy with its business strategy to ensure that its operational needs are fully met
	AS2010/800/02	Audit of United Nations Joint Staff Pension Fund performance management. The United Nations Joint Staff Pension Fund would benefit from tracking and reporting the actual progress of projects against the plan, developing formal project charters and plans, and performing an impact analysis upon the conclusion of each project
	AS2010/800/03	Audit of United Nations Joint Staff Pension Fund disability benefits. The United Nations Joint Staff Pension Fund's administration of disability benefits is efficient and well controlled and promotes compliance with relevant regulations and rules, but can be enhanced by improving management reporting and data quality controls
	AS2010/801/02	Administration and project management in the United Nations Joint Staff Pension Fund's Investment Management Division Information Systems Section. The Investment Management Division needs to implement formal frameworks for project and performance management, and improve its control mechanisms for managing suppliers and monitoring service levels
UNJSPF (IMD)	AS2010/801/04	Audit of the implementation of the Charles River trade order management system in the United Nations Joint Staff Pension Fund. The implementation of Charles River has automated trade order management, but additional measures are needed to ensure adequate levels of security, support and integration
	AS2010/801/05	UNJSPF should use the Investment Management Division for the investment of all available funds and currency transactions
UNMIK	AP2010/650/01	Audit of claims relating to UNMIK premises. A policy directive is required to facilitate claims management and mitigate the risk of excessive liabilities
	AP2010/650/02	Audit of reconfiguration structures for mandate implementation and accountability in UNMIK. The mandate implementation plan should be developed in line with the reconfigured functions and linked with other planning documents and strategies

Entity	*Assignment number*	*Subject*
UNMIL	AP2009/626/03	Audit of supply-chain management in UNMIL. The Mission made commendable efforts in establishing a supply-chain map, but there was a need for further improvement in managing the supply chain
	AP2009/626/09	Audit of occupational safety and health in UNMIL. While the establishment of a dedicated unit for occupational safety and health in the Mission is commendable, additional measures and clarity on its roles and responsibilities are needed
	AP2009/626/14	Management of engineering assets in UNMIL. The reliability of inventory records was questionable, and stock levels of certain high-value assets were excessive
	AP2010/626/01	Audit of the procurement of local contracts in UNMIL. Established policies and procedures were not always complied with in the procurement of local contracts
	AP2010/626/02	Audit of safety and security in UNMIL
	AP2010/626/03	Audit of public information services in UNMIL. There was no mission-specific public information strategy, resulting in unclear direction and the risk of ineffective public information programmes
	AP2010/626/04	Audit of warehouse operations in UNMIL. Internal controls over warehouse activities needed improvement. Annual physical inventories were not done, and discrepancies found during periodic stick counts were not followed up and adjusted accordingly in the records
	AT2009/626/01	Audit of information and communications technology governance and security management in UNMIL. UNMIL generally had good internal controls, but could strengthen them in the areas of information and communications technology service delivery, security of operations and governance of infrastructure
UNMIS	AP2010/632/01	Audit of medical stores and equipment in UNMIS. In the absence of compensatory controls, the non-compliance with the guidelines issued by the Department of Peacekeeping Operations/Department of Field Support for managing drugs and medical equipment created serious health and environmental risks
	AP2010/632/03	Audit of quick-impact projects in UNMIS. The Mission has improved the implementation rate of quick-impact projects over the past year; however, improved compliance with the Department of Peacekeeping Operations policy directive on quick-impact projects and the Mission's administrative instruction would ensure that the objectives of the projects were achieved in a timely manner
	AP2010/632/06	Audit of security in UNMIS

Entity	*Assignment number*	*Subject*
	AP2010/632/08	Audit of facilities management in UNMIS. The Mission needs to enhance its capacity to manage facilities, including establishing a preventive maintenance programme
	AP2010/632/09	The disarmament, demobilization and reintegration programme in UNMIS. Lack of clear direction and management oversight, and lack of coordination between UNMIS and UNDP, may impact the results of the disarmament, demobilization and reintegration programme in UNMIS
	AP2010/632/10	Audit of aviation safety in UNMIS. Measures were generally in place to mitigate aviation safety risks
	AP2010/632/11	Audit of inventory management in UNMIS. Non-expendable and expendable properties were not adequately monitored, controlled and safeguarded
	AP2010/632/12	Audit of business continuity and crisis management in UNMIS. The Mission had taken steps to ensure that it could respond to crisis, but was not adequately prepared to maintain continuity of critical business processes if a disruptive event should occur
	AP2010/632/13	Audit of within-mission travel in UNMIS. Procedures and guidelines on within-mission travel were adequate but not fully complied with. This, together with underbudgeting for daily subsistence allowance payable to civil staff under the human resources reform, resulted in overexpenditure of $1.8 million for the year 2009/10
	AP2010/632/14	Audit of HIV/AIDS awareness and prevention programme in UNMIS. HIV/AIDS activities were well integrated into the Mission's programmes; however, the HIV/AIDS Unit's capacity was limited, impacting on the level of training provided
UNMIT	AP2010/682/01	Audit of medical services in UNMIT. The provision of medical support services in UNMIT was generally adequate
	AP2010/682/02	Audit of administrative management of public information services in UNMIT
	AP2010/682/03	Audit of transitional police support programme in UNMIT
UNMOGIP	AP2010/600/02	Audit of UNMOGIP. UNMOGIP had achieved its outputs as outlined in its results-based-budgeting framework; however, the restrictions imposed by the host countries have impeded the effective implementation of its mandate
UNOCI	AP2009/640/03	Audit of the requisitioning process in UNOCI. Requisitioners need to gain a better understanding of their roles and responsibilities in order to perform their functions more effectively
	AP2009/640/06	Audit of contract management in UNOCI. The mission did not have adequate procedures to ensure that contracts sufficiently protect the interests of the Organization and are complied with

Entity	*Assignment number*	*Subject*
	AP2010/640/01	Audit of the Conduct and Discipline Unit in UNOCI. The mission has taken some measures to prevent and handle possible misconduct; however, inadequate staffing impacted on the effectiveness of the Conduct and Discipline Team in carrying out its functions
	AP2010/640/04	Audit of UNOCI emergency preparedness leading up to and during the presidential election
	AT2010/640/01	Audit of information and communications technology governance and security management in UNOCI. Additional controls are required to ensure the effectiveness and security of information and communications technology operations
UNODC	AE2009/366/03	Audit of the United Nations Office on Drugs and Crime Regional Office for East Africa. Weaknesses in the planning and monitoring of projects and oversight arrangements increased the risks of delays in implementing programmes and projects
	AE2010/360/01	Audit of governance and funding arrangements in the United Nations Office on Drugs and Crime. Governance arrangements and funding mechanisms do not fully support the programme of work at the United Nations Office on Drugs and Crime
	AE2010/366/01	Audit of the United Nations Office on Drugs and Crime Regional Office for Mexico, Central America and the Caribbean. The United Nations Office on Drugs and Crime needs to strengthen programme and project monitoring and asset management, and clarify the organizational structure of the regional offices in Mexico and Panama
UNOG	AE2010/311/03	Audit of vendor database management in the United Nations Office at Geneva. Efforts are needed to ensure compliance with the provisions of the Procurement Manual in respect of provisionally registered vendors
	IED-10-007	Report of OIOS on the United Nations Office at Geneva. The United Nations Office at Geneva is striving to improve service delivery, but client satisfaction with many services remains low
UNON	0244/10	Investigation report on the unauthorized use of the assets of the Organization by a staff member at the United Nations Office at Nairobi
	AA2009/211/02	Audit of procurement activities at the United Nations Office at Nairobi. There is a need to review and clarify the delegation of authority with respect to procurement on behalf of UNEP and UN-Habitat and improve adherence to procurement rules and procedures
	AA2010/210/01	Audit of internal governance in the United Nations Office at Nairobi. There are opportunities for the United Nations Office at Nairobi to improve its internal governance processes to more effectively achieve its goals and objectives

Entity	Assignment number	Subject
	AT2010/211/01	Audit of information and communications technology governance and security management in the United Nations Office at Nairobi. Although the United Nations Office at Nairobi has established a number of good practices for managing its information and communications technology resources, improvements are required in order to strengthen its control mechanisms, with particular attention to governance and information security
UNOV	IED-10-008	Report of OIOS on the United Nations Office at Vienna. Most clients are satisfied overall with the services provided by the United Nations Office at Vienna, but the Office faces risks to its continued effectiveness
UNRCCA	0125/11	Investigation report on the criminal conviction of a staff member assigned to the United Nations Regional Centre for Preventive Diplomacy for Central Asia
UNSOA	AP2010/638/03	Audit of UNSOA logistical support for AMISOM on food rations. Considering the logistical constraints, rations were being delivered in a timely manner and in the quantities requested. However, additional equipment and facilities for the storage and preparation of rations were necessary
	AP2010/638/05	Audit of UNSOA. Vacancy rates were initially high owing to unfavourable conditions of service for staff serving in UNSOA, and there were delays in the recruitment process owing to a lack of experienced staff
	AP2010/638/07	Audit of UNSOA remote management of activities in Mogadishu. UNSOA has been providing logistical support to AMISOM as mandated. However, there was a need to strengthen risk management and strategic planning mechanisms, the regulatory framework and oversight mechanisms to ensure the effective provision of logistical support by UNSOA and proper accountability on the use of the support by AMISOM
UNTSO	AP2010/674/01	Audit of human resources and travel management in UNTSO. Internal controls were generally satisfactory, but the documentation of recruitment decisions needed to be strengthened

C. Closure reports[7]

Entity	Assignment number	Subject
DESA	0157/10	Conduct of a representative of a non-governmental organization
DFS	0048/05	Reported entitlement fraud by a staff member at UNMIL
	0330/05	Possible solicitation of a bribe from a vendor by a staff member at UNMIL
	0454/05	Possible procurement irregularities by a staff member at MINUSTAH
	0606/05	Procurement violations by a staff member at UNMIL
	0448/06	Possible procurement irregularities at UNMIL
	0503/06	Reported solicitation of a bribe from a vendor by a staff member at UNMIL
	0107/07	Reported mismanagement and abuse of authority implicating a staff member in UNMIS
	0226/07	Sexual exploitation by a staff member at the former MONUC
	0240/07	Sexual harassment implicating a staff member at the former MONUC
	0364/07	Unauthorized e-mail account access by staff members at UNMIL
	0413/07	Possible violations of Mission standard operating procedures on security and abuse of authority at UNMIS
	0586/07	Reported misconduct by staff members at the former MONUC
	0011/08	Reported misconduct by a staff member at UNAMI
	0345/08	Fraud by a staff member at the former MONUC
	0389/08	Procurement irregularities in UNAMI
	0511/08	Sexual abuse by a peacekeeper at the former MONUC
	0022/09, 0010/09	Misuse of telephone PIN codes by a staff member in UNMIS
	0055/09	Procurement irregularities by a staff member at the former MONUC
	0077/09	Possible procurement irregularities by a staff member at UNIFIL
	0135/09	Procurement irregularities by a staff member at UNOTIL
	0158/09	Misappropriation and transfer of United Nations funds by a staff member at the former BONUCA
	0169/09	Unauthorized loans and donations of medical supplies by a staff member at UNMIL

[7] Closure reports are issued when OIOS investigations do not substantiate reported matters.

Entity	Assignment number	Subject
	0246/09	Alleged bid-rigging in UNFICYP
	0254/09	Sexual exploitation and abuse of minors by a staff member formerly assigned to UNMIL
	0292/09	Possible misuse of United Nations assets by a staff member at MINURCAT
	0350/09, 0533/10	Sexual exploitation and abuse by a staff member at UNMIL
	0374/09	Medical claims fraud by a United Nations Volunteer at UNMIK
	0513/09	Theft by a former United Nations police officer at MINUSTAH
	0562/09	Possible bribery implicating a staff member at UNAMID
	0563/09	Misuse of information and communications technology resources by a staff member at UNAMI
	0606/09	Possible entitlement fraud by a staff member at UNMIL
	0103/10	Misuse of office by a staff member in the former BINUB
	0120/10	Possible harassment by a staff member at UNFICYP
	0207/10, 0208/10	Possible non-compliance with the Financial Regulations and Rules of the United Nations by a staff member at UNMIL
	0224/10	Missing personal effects of United Nations staff members who died during the January 2011 earthquake in Haiti
	0294/10	Possible extortion by a staff member at UNMIL
	0297/10	Bribery by a staff member at UNMIS
	0311/10	Reported misconduct by a staff member at MINURSO
	0448/10	Allegations of sexual exploitation and abuse involving a staff member in UNMIS
	0503/10	Possible procurement irregularities at MONUSCO
	0025/11	Theft of fuel by staff members at UNMIL
	0229/11	Possible misconduct by a United Nations police officer in UNMIS
	0485/08 (Parts A and B)	Reported attempted sexual exploitation and abuse of a minor by a staff member in UNMIL
DGACM	0157/08	Fraudulent activities by a staff member at United Nations Headquarters
DM	0732/05	Possible procurement irregularities at United Nations Headquarters
ECA	0926/06	Harassment and intimidation implicating a former staff member of ECA
ESCAP	0250/10	Misrepresentation by a former staff member at ESCAP

Entity	Assignment number	Subject
International Criminal Tribunal for Rwanda	0393/10	Sexual abuse of a minor by a staff member at the International Criminal Tribunal for Rwanda
OCHA	0342/10	Domestic violence incident and illegal alcohol consumption by a staff member at the Office for the Coordination of Humanitarian Affairs
OIOS	0312/10	Leak of information by a staff member at OIOS
UNCTAD	0351/09	Threatening letter sent to a permanent mission to the United Nations Office at Geneva
	0429/09	Death threat made against a staff member in UNCTAD
	0476/10	Anonymous letter sent to a permanent mission to the United Nations Office at Geneva
UNEP	0438/06	Recruitment irregularities by staff members at UNEP
	0438/08	Duplicate cash advance payment by a staff member at UNEP
	0469/09	Fraudulent medical claims by a staff member at UNEP
UNON	0265/07	Misappropriation of building materials by a contractor at the United Nations Office at Nairobi
	0585/08	Fraudulent payments related to inter-office voucher charges
	0054/09	Possible misconduct by a staff member at the United Nations Office at Nairobi
UNON/UNOG	0367/10	Theft of United Nations Federal Credit Union credit cards at the United Nations Office at Nairobi
UNRWA	0277/10	Reported irregular recruitment at UNRWA